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FOURTEENTH ANNUAL REPORT

OF

THE BOARD

OF

GAS AND ELECTRIC LIGHT COMMISSIONERS

OF THE

Commonwealth of Massachusetts.

JANUARY, 1899.

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Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its fourteenth annual report.

There are now under the supervision of the Board one hundred and thirty-eight companies and the gas or electric light plants of fourteen towns and two cities. Of the companies, forty-six are engaged in the supply of gas only, twenty-four in the supply of both gas and electric light and sixty-eight supply only electric light. Of the municipalities two have plants for the supply of gas and electricity, the others supply only electric light.

The following table gives the corporate names of the companies chartered under general laws during the year 1898 with gas or electric lighting powers, with the amount of capital and the locations of each, as stated in their charters:—

The New England Motor Company,	. . .	\$10,000	Lowell.
Winnisimmet Gas Company,	. . .	50,000	Revere.
Ayer Light and Power Company,	. . .	50,000	Ayer.
The Attleboro Gas Light Company Corporation,	. . . . .	46,400	Attleborough.

None of the corporations under the supervision of the Board have added to or changed their business or name during the year. Of the new companies chartered, only the Attleboro has applied for the approval of an issue of capital stock.

The Appendix to this report contains for the first time financial data respecting the plants in the towns of Foxborough, Townsend and Walpole, and a private plant in the city of Taunton. The plant and business in Foxborough is owned by Messrs. George L. Allen of Worcester and A. F. Bemis of Foxborough, partners, as the Foxborough Electric Company. They began to supply commercial lights on April 9 and street lighting on June 13. The plant in Walpole is the property of Mr. James B. Lewis, doing business

as Bradford Lewis & Son. This plant began to supply street lights in November, 1891, and commercial lighting in September, 1893. The plant in Townsend is owned by Mr. U. S. Adams, who began to supply electric light in March. In the city of Taunton Mr. Daniel F. Lehan has received authority to place a conduit in the highway for the purpose of running wires from premises occupied by him to neighboring buildings. This plant, originally constructed for his own accommodation, has been used since early in January to supply light to a limited number of customers.

The first issues of capital stock of the Millis and Medfield electric companies have been approved during the year, but neither of these have begun to supply light. The Greendale Chemical and Electric Lighting Company, a partnership composed of Messrs W. W., C. H. and F. B. Carter, began to supply commercial electric lights as an incident to their other business in the town of Needham on September 1. On October 25 they received permission to set poles and run wires for this purpose.

During the year covered by its last return the property of the Woburn Electric Light Company was transferred through foreclosure of mortgage to the Woburn Light, Heat and Power Company, which assumed the business of supplying electric lights in the city of Woburn and in the towns of Winchester and Stoneham in October, 1897.

There have been no changes during the year in the list of companies making coal gas or water gas.

The Somerville Electric Light Company has transferred its property and business in Belmont to the town, which began to operate the plant upon its own account in May. As the town has no generating plant, it has contracted with the Somerville company for the supply of electricity for a term of three years from May 2, 1898.

The New England Gas and Coke Company has been engaged during the year in the construction of works, not yet completed, for the manufacture of coke, gas, tar, etc., in the city of Everett.

The Massachusetts Pipe Line Gas Company has received locations for its pipe lines in the cities of Boston, Cam-

bridge, Somerville and Everett, and in the town of Revere. Applications for similar locations are pending in the cities of Chelsea and Malden. The company has laid mains in Boston and Everett, and is constructing a holder with a capacity for about five million feet upon land adjoining that of the New England Gas and Coke Company in Everett.

COMPULSORY SUPPLY.

As in previous years, numerous complaints have been received from persons who wished to be supplied with gas or electric light but were unwilling to accept the terms proposed by the companies. With a single exception all these complaints have been adjusted and the supply of light secured without the necessity of formal hearings, or orders. The case of Andrew A. Meyers and others against the Quincy Electric Light and Power Company for electric lights in that part of the city of Quincy known as Hough's Neck, a vacation and summer resort, has been heard but is not yet decided.

SOMERVILLE PETITION.

This was a petition by the mayor of Somerville, pursuant to an order of the city council, for an equitable adjustment of the price of electric street lights in that city, and for any proper action tending to the improvement of the quality of the same.

A somewhat protracted hearing was held in Somerville, at which the petition was supported by the mayor and certain members of the city council, and the company was represented by counsel. Some complaint was made about the quality of the light, but the testimony on this point was indefinite in character, and very little effort was made to clearly describe particular troubles. No record of the complaints or the conditions which invited the criticism had been kept by the city authorities, and it was admitted that the troubles complained of were temporary. It was shown that the deductions from the company's bill for outages had rapidly decreased in a series of years, and the evidence showed little if any trouble beyond that usually experienced elsewhere, and due to the condition of the art.

An examination of the company's plant showed that it was composed of appliances of approved types, ample in capacity for the production of as regular and steady lights as could reasonably be demanded. After the hearing some additional measuring and testing apparatus was introduced at the station. The Board recommended a more frequent and systematic inspection by the representatives of the city, that notice of complaints be promptly given to the company, and that a record of all such inspections and notices, as well as the time when troubles were remedied, be kept for future study and reference. While a certain class of troubles is likely to occur with the best apparatus, there can be no reasonable excuse for failure to give them prompt and efficient attention.

On Oct. 1, 1892, the company entered into a contract with the city for the supply of nominal 1,200 candle-power arc and 25 candle-power incandescent street lights at \$120 per lamp for the former and \$25 for the latter per year for a term of five years. These lights were burned all night and every night in the month. At the beginning of this contract the city was using 244 arc and 334 incandescent lights, and at its close 361 arcs and 211 incandescents. Prior to the filing of this petition the company offered to make a new contract for not less than 361 nor more than 425 arcs at \$112.50 each under a contract for one year, \$111.50 per lamp under a contract for two years, and \$110 on a contract for three years, and incandescent lamps at \$25 each per year, provided no more than four-sevenths of all the lamps should be of the latter kind. There was no suggestion at the hearing that the number of lights in use would be likely in the near future to exceed 425. At the time of the hearing these propositions had not been withdrawn, and it was therefore assumed, for the purposes of this case, that the prices named were not too low. It was claimed by the petitioners that these prices were very much too high.

The Somerville company has been engaged in the supply of electric light in the city of Somerville and the towns of Arlington and Belmont continuously since some time in the year 1887. It has a capital stock of \$200,000 which

has never been watered, all of it having been fully paid in cash, with a bonded and floating debt of about \$150,000. Its dividends have never been more than 6 per cent. per annum. The street lighting in the municipalities named has been about 67 per cent. of the entire volume of the company's business. For several years its affairs have apparently been managed with the strictest economy, free from extravagance or waste in any direction. It nevertheless accumulated a very considerable floating debt in excess of the probable present cost of a plant similar in character and size, although such cost might exceed its outstanding stock and bonds.

After a careful examination of the company's history and its financial methods, it was reasonably clear that this debt was due to unexpected and unfortunate results from well-intentioned plans, which apparently gave clear promise of success, and to a reduction in the price of nearly every kind of appliance essential to such a plant since its installation, or, in other words, to the extraordinary depreciation commonly experienced by all companies engaged in this business, resulting from the newness and rapid advance of the art of electric lighting. This excess of debt represents that part of this depreciation which the company has heretofore been unable to recover out of income, or has been unwilling to impose upon the community which it supplies in higher charges for its light. As was said by the Board in a recent case: "If the investment of capital in new enterprises which combine substantial advantages to the general public with the probability of great depreciation through the advance of the particular art is to be encouraged, such depreciation must be treated as a proper charge to be made against income. It is as clearly a part of the cost of conducting the business as the expenditure for coal and labor." If in the company's past these considerations have been overlooked, or the charges for light have been too low to cover them, not only the interest of the company, but, in the long run, the best interests of the community, require such a management of its affairs and adjustment of its rates as will admit of the gradual recovery of the losses thus sustained. For

the successful and proper conduct of enterprises of this sort, and as an inducement for the investment of the necessary money in them, at least two things seem to be essential, — a reasonable prospect of a fair dividend on the *bona fide* capital, and an opportunity to recover out of income such losses as may be inevitable in the progress of the art, and are not in any degree due to carelessness or speculation in the management. At just what time in the company's history the charges should be so made as to recover these losses is always a delicate and difficult problem. Clearly, if a company is able to do this with its rates about the same as those usually charged for a like service, under like conditions it may well be permitted to continue those rates. Clearly, too, this Board ought not, in the exercise of its very large power over prices, to make such a rate as will take from the company the power to acquire out of its income the probable cost of current depreciation.

The rates named by the company allow no more than a fair interest and depreciation charge above the actual cost of operation. It is very doubtful if the cost could be reduced below these figures, were the plant to be taken and operated by the city itself. Depreciation attaches with equal certainty to any plant, whether operated on private or public account, and no greater economy of administration could reasonably be expected. Experience in this business has almost invariably shown that estimates for the cost of both construction and operation are likely to be much exceeded in actual practice. The electric lighting business generally throughout the State has reached that stage of its development which makes it of great importance that this company should apply, either to the payment of its debts or the extension of its plant, a larger share of its income than heretofore; and if, to more rapidly accomplish it, the company shall find it expedient to temporarily distribute less to its stockholders, such course will not only add to the real value of its securities, but render it far better equipped to economically and satisfactorily serve the public.

Indeed, at the prices already named by the company, such a course is probably imperative. These prices are

substantially less than those in force under the contract recently terminated. The Board could not see its way clear, for the reasons indicated, to recommend at the time a further reduction.

It was understood at the hearing that any price made by the Board should relate back to the date of the expiration of the old contract.

The price named by the company and in the following vote for incandescent lights is probably less according to their cost than that for arcs. The suggestion of the company, that the present ratio between these and the arcs be not increased, seems therefore to be a reasonable one. It was therefore

Voted, That the Board recommends that the price to be charged the city of Somerville, from and after the first day of October last, by the Somerville Electric Light Company for arc and incandescent street lights operated substantially the same number of hours per month as heretofore, be not more than \$110 per year for each arc light of nominal 1,200 candle-power, and \$25 per year for each incandescent light of nominal 25 candle-power. (March 9.)

ANDOVER PETITION.

This was a petition by the selectmen of the town of Andover for a reduction in the prices of street lights supplied by the Andover Electric Company.

A hearing upon the petition was given in Andover, at which the town and company were represented by counsel.

At the termination of a three years' contract, on March 31, the town was using 31 1,200 candle-power arcs and 74 25 candle-power incandescents, upon a moonlight schedule running until midnight, for \$3,700 per year, and an additional charge of \$1 per night when run until 12.30 A.M. As the lights were in fact run upon a dark-hour schedule, and mostly until 12.30 A.M., they were operated during the last of the contract an average of 25.8 nights per month and 4.6 hours per night. The town desired to continue substantially the same service, with the option to substitute 20 incandescent lights for 5 arcs now in use, the expense of the change to be borne by the company.

For the last year of the contract the cost of the lights was about \$4,800. The town appropriated \$4,150 for the current year, and appointed, with authority to make a contract, the committee at whose request the selectmen brought this petition.

The time since the hearing has given the Board the opportunity to study the history, condition and operations of the plant. There was at the hearing no criticism of the management, and no reason for any was found by the Board. There was some claim that the capital was then, and had always been, excessive for the plant and business; but, as the company has never earned nor paid a dividend, and probably cannot earn one with the present volume of business at the prices charged, this claim, if correct, would seem to be unimportant in the present case. The company has earned no more than the interest upon its debts and a fair charge for depreciation. This was admitted at the hearing, and it was further admitted by representatives of the town that the debts did not exceed the fair cost of a similar plant. This is also the opinion of the Board.

The price named in the vote of the Board varies but little from that charged during the last year of the contract which the company offered to continue. Under the conditions which surround the business in Andover, it is as low as is consistent with a fair return upon the actual investment in plant. It was therefore

Voted, That the Board recommends that the prices to be charged by the Andover Electric Company for arc and incandescent street lights, operating not less than the number heretofore used, or their equivalent, and for substantially the same number of hours per month, be \$83.50 per year for each arc light of nominal 1,200 candle-power, and \$20.85 per year for each incandescent light of nominal 25 candle-power. (July 29.)

PETITION OF THE HUDSON MUNICIPAL LIGHT BOARD.

This was an application by the Municipal Light Board of the town of Hudson, under a provision of section 10 of chapter 370 of the Acts of 1891, for the approval of a price for commercial incandescent lighting of 20 cents per kilowatt

hour. This chapter authorizes cities and towns to engage in the supply of gas and electric light, and defines the powers of the municipalities in respect of the same. The special provision referred to is as follows: "The price to be charged for gas and electricity to persons and corporations . . . shall not, except with the written consent of the gas and electric light commissioners, be fixed at less than cost, in which shall be included, in addition to all operating expenses, interest on the net investment in plant made by the city or town . . . at the rate paid upon the bonds . . . together with the requirements of the sinking fund established to meet such bonds, and also depreciation of the plant to be reckoned at not less than five per cent. per annum on its cost. In fixing such cost, to establish the price to be charged to persons and corporations, the gas and electricity used by the city or town shall be charged to it at cost."

The town of Hudson, acting under this chapter, has been engaged since Jan. 15, 1897, in operating an electric lighting plant for the purpose of lighting its streets and selling to private persons. It originally purchased the plant of the Hudson Electric Light Company, which it afterwards relocated, enlarged and improved, until it had invested in the plant, up to the thirtieth day of June last, \$39,518.

At that date the town was supplying 24 1,200 candle-power arc and 100 25 candle-power incandescent lights upon the streets, and commercial incandescent lights to 60 private consumers. From Jan. 1 to June 30, 1898, a careful record was kept of the electrical output for the different branches of the business, and, as a much smaller number of street lamps was in use prior to that period, the only reliable data available for use in this case is for the first half of the current year.

While any attempt to apply these data to the operations of the entire year may involve some possible error, such error will probably be favorable to the prices now charged, rather than otherwise. With the variation of output and the steadiness of the fixed charges, the cost per unit during certain months would be increased, while it would probably not in any month be greatly decreased.

The operating expenses for the period named are given as \$2,409.49; interest on the total investment, at 4 per cent., which is the rate paid upon the bonds, would be \$790; depreciation, at 5 per cent. per annum, would be \$987.95 for the period named. These items make a total of \$4,187.44. This amount contains nothing for sinking fund requirements, and no such fund has been established by the town. The intent of the statute would seem to be that this cost should be divided between the town and private consumers proportionally to the work done,—that is to say, to the amount of energy supplied for town and private lighting. From the records kept at the station it appears that the total output during this period was 29,914 kilowatt hours, of which 41 per cent. was for arc lighting and incandescent street lights and 59 per cent. for commercial and domestic lights by the alternating current, including the interior incandescent lighting used by the town. In the delivery of arc lighting and incandescent street lighting of the type used in Hudson the losses are so small that the charges for the same may properly be based upon the output for that purpose as measured at the station; but in the distribution of commercial incandescent lighting by the alternating current method of distribution the losses are necessarily so large that the cost of a given amount of energy delivered at the customers' meter is the same as that of a much larger amount measured at the station. The charges to customers are at a given rate per unit for the number of kilowatt hours registered by the meters on their premises; and, in computing the cost of that service per unit as a basis for the selling price, the same number of units must be used. The actual amount of current measured by consumers' meters for the commercial incandescent lighting during the period named, including that in the town buildings, was 7,019 kilowatt hours. Fifty-nine per cent. of the total energy sent out from the station was for this kind of lighting, and 59 per cent. of the total cost, as given above, is \$2,470.59. Dividing this by 7,019, the total number of kilowatt hours sold, gives 35 cents as the cost per kilowatt hour.

It thus clearly appears that the cost for this service is

considerably in excess of the price of 20 cents per kilowatt hour which the petition asked the Board to approve. It was conceded in the petition and at the hearing that this might be the fact. The Board, however, in view of the short experience of the town in operating its plant, was willing to give its assent to the continuance of existing prices until the first Monday of January, 1899. If, meantime, the conditions should so improve as to warrant a belief that the commercial business can be brought to a paying basis within a reasonable time, the Board was to give the matter favorable consideration further.

In towns operating electric light plants, where the conditions are wanting to justify the effort to create a commercial business of sufficient volume to place it upon a paying basis within a reasonable time by the encouragement of low prices, the Board finds no grounds for granting a petition to sell electricity at less than cost; for the application of public funds raised by taxation to meet the deficit so created in the operating expenses of a municipal plant is repugnant to the idea of a fair and equal sharing in the benefits as well as the burdens of government. The following was adopted by the Board:—

On the petition of the Municipal Light Board of the town of Hudson, praying the consent of this Board to the price of 20 cents per kilowatt hour for commercial incandescent lighting supplied by the town, —

Ordered, That the Board hereby consents to the price of twenty cents per kilowatt hour for commercial lighting until the first day of January, 1899, and that the further consideration of said petition be continued until that date. (July 29.)

APPROVAL OF NEW STOCK AND BONDS.

Fourteen applications for approval of issues of new stock or bonds have been decided during the year; three others have been continued, by request of the petitioners, for further hearing. In the cases decided the amount of securities asked for was \$2,766,000, the amount approved \$2,699,000. As the law and its operation have become better understood by the companies, the number of applica-

tions which the Board is unable to grant in full has greatly decreased; in all but three cases during the last year the full amount asked for has been approved, and no petition has been dismissed.

The following table shows the amount of securities approved in the case of each of the companies, with the date of such approval:—

COMPANY.	Stock.	Bonds.	Date.
Boston Electric,	\$800,000	—	Jan. 11.
Somerville Electric,	—	\$33,000	Jan. 27.
Millis Electric,	5,000	—	Feb. 3.
Weston Electric,	10,000	—	Mar. 7.
Greenfield Electric,	—	5,000	Mar. 11.
Woburn Light, Heat and Power,	110,000	175,000	April 18.
Dedham and Hyde Park Gas,	—	60,000	April 26.
Pittsfield Electric,	25,000	100,000	April 27.
Malden and Melrose Gas,	100,000	—	April 29.
Medfield Electric,	20,000	18,000	May 6.
Amherst Gas,	15,000	—	June 1.
Massachusetts Pipe Line Gas,	1,000,000	—	July 29.
Woburn Light, Heat and Power,	—	175,000*	July 30.
Gloucester Electric,	—	48,000	July 30.

* In lieu of bonds approved on April 18.

PETITION OF THE BOSTON ELECTRIC LIGHT COMPANY.

This was an application by the Boston Electric Light Company for the approval of an issue of new capital stock of the par value of \$800,000, for the purpose of constructing and equipping a new central station and for other additions to its plant.

At the hearing on this petition the company submitted a schedule descriptive of its proposed station and other additions incidental thereto. It appeared that such construction was reasonably necessary on account of the increasing business of the company and the taking by the city of Boston of a portion of the company's property at its largest station for the locating and laying out of new streets in the vicinity of the new union railway station. The Board was satisfied that the entire proceeds of the stock named in the petition, together with all amounts which may be derived from other sources, will be needed for the completion of the work de-

scribed in the schedule referred to and for other additions and extensions which will be equally imperative. The following was therefore adopted : —

On the petition of the Boston Electric Light Company, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of new stock of the par value of \$800,000 for the objects named in said petition, after public notice and hearing and upon such further investigation as was deemed requisite, it appearing that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of stock is authorized, —

Ordered, That the Board hereby approves of the issue by the Boston Electric Light Company, in conformity with all the requirements of law relating thereto, of 8,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment of liabilities incurred since the thirty-first day of December 1897, or which may hereafter be incurred for the purchase of additional real estate, the building of a new generating station thereon, the equipping of the same, the connecting of the same with the other stations of said company, and the purchase of additional machinery and apparatus for use in said station or in connection therewith, and to no other purpose.

And for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$100 a share ; and, if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the “ Boston Daily Advertiser,” the “ Boston Daily Journal ” and the “ Boston Daily Globe.”

PETITION OF THE SOMERVILLE ELECTRIC LIGHT COMPANY.

This was an application by the Somerville Electric Light Company for approval of an issue of such an amount of bonds as, with those already lawfully issued, would amount to \$100,000.

The bonds covered by the petition are a part of an issue of \$200,000 authorized by the stockholders in March, 1893. Of these, \$17,000 were sold and delivered before the law requiring the approval of this Board went into effect. Since that time other bonds were inadvertently issued, through the failure of the management to correctly apprehend the scope of the statute; but all these, with the exception of \$5,000, were returned to the company for cancellation.

The company had outstanding stock of the par value of \$200,000, bonds of \$22,000 and notes payable of about \$108,000, and desired to retire these notes, so far as might be done, with the proceeds of the bonds sought for by the petition.

From an examination of the plant and a study of the company's accounts and returns, it was apparent that a large part of this debt had resulted from the abnormal depreciation necessarily incident to the conduct of the business in its experimental stage, when apparatus of all kinds commanded high prices and the business was imperfectly understood. Although the management has not heretofore been able to recover this loss out of income, since to do so would have imposed too great a burden upon the public, it is as properly a part of the cost of conducting the business as the expenditure for fuel or labor and is a necessary charge upon income. The public interest prohibits its conversion into securities permanent in their character; and, under the circumstances in this case, the company's interest requires its payment as rapidly as practicable, even though some reduction in dividends be necessary therefor.

Governed by these considerations, the Board was able to approve only bonds sufficient, with those outstanding, to amount to \$50,000. The following was therefore adopted:—

On the petition of the Somerville Electric Light Company, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of bonds to the amount of \$100,000, for the purpose of funding its floating debt, after public notice and hearing and such further investigation as was deemed requisite, it appearing that the purpose for which it is proposed to issue said bonds is lawful, and that such amount as is hereinafter approved is reasonably requisite for the purpose for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Somerville Electric Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of bonds to an amount not exceeding \$33,000, payable in not exceeding twenty years from the date thereof and bearing interest at a rate not exceeding 5 per cent. per annum; said bonds, or the proceeds thereof, to be applied to the funding and cancelling of an equal amount of the company's floating debt, and to no other purpose.

Any bonds heretofore issued by said company within and in accordance with the terms of this order are hereby ratified and confirmed.

PETITION OF THE MILLIS ELECTRIC LIGHT COMPANY.

The Millis Electric Light Company applied for the approval of an issue of capital stock of the par value of \$5,000.

This corporation did not own or operate an electric lighting plant, but received its charter under the general law on Nov. 29, 1897. It was organized for the purpose of generating and furnishing electricity for light, heat and power.

From the petition and the evidence submitted at the hearing, it appeared to be the purpose of the incorporators to apply the proceeds of the stock to the purchase of the electric lighting plant formerly owned and operated by the Millis Company in the town of Millis, and more recently purchased and held by a trustee for the benefit of the organizers of the petitioning company.

A descriptive schedule of this plant was filed in the case, and the Board was satisfied that the same would fairly represent the stock approved. The following was therefore adopted : —

On the petition of the Millis Electric Light Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of capital stock to the amount of \$5,000 for the object named in said petition, after public notice and hearing, it appearing that the proposed issue of stock is lawful, and that the amount of the same as prayed for is reasonably requisite for the purpose for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Millis Electric Light Company of 50 shares of new capital stock of the par value of \$100 each in conformity with all the requirements of law relating thereto; the said stock, or the proceeds thereof, to be applied to the purchase of the electric light plant formerly belonging to the Millis Company and now or recently held by one John S. Folsom as trustee, together with all the additions made to or in said plant or property prior to the date hereof, and to no other purpose.

PETITION OF THE WESTON ELECTRIC LIGHT COMPANY.

This was an application by the Weston Electric Light Company for the approval of an issue of new capital stock of the par value of \$10,000, the proceeds of the same to be applied in part payment of its floating debt and for new machinery.

On Sept. 30, 1896, this Board approved an issue of capital stock of the par value of \$5,000, to enable the company to purchase or construct a plant. This was the entire amount then asked for, and was the first stock to be issued by the company. This stock was issued and the proceeds applied as required by the order of approval.

Not only did the plant as originally planned exceed its expected cost, but the scope of the company's business was greatly enlarged. About \$10,000 was expended upon plant which was not included in the original plan. The company thus accumulated a floating debt of about \$13,000 and had contracted for other apparatus which was not delivered at the time of the hearing. It desired to issue this stock to pay for this new apparatus and a portion of this floating debt. The following was therefore adopted: —

On the petition of the Weston Electric Light Company, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of new capital stock of the par value of \$10,000 for the object named in said petition, after public notice and hearing, it appearing that said amount of stock is reasonably requisite for the purposes for which such issue of stock has been authorized, —

Ordered, That the Board hereby approves of the issue by the Weston Electric Light Company of 100 shares of new capital stock of the par value of \$100 each, in conformity with all the re-

quirements of law relating thereto, the proceeds of said stock to be applied to the following purposes and to no other, to wit: so much thereof as may be necessary therefor to the purchase of a new engine and dynamo, substantially as described in the schedule annexed to the company's petition, and the remainder toward the payment and cancellation of the company's notes payable now outstanding.

And, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the acts of 1894, it is further

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$100 a share; and, if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of said time and place of sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and the "Waltham Evening News" and the "Waltham Free Press Tribune," newspapers published in the city of Waltham.

PETITION OF THE GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

This was a petition by the Greenfield Electric Light and Power Company for the approval of an issue of bonds to the amount of \$5,000, the proceeds to be applied to the purchase of additional plant and the payment of its floating debt.

On July 13, 1897, the Board approved an issue of bonds to the amount of \$20,000, of which \$10,000 was to be used for the purpose of enlarging the company's plant. The new work then contemplated was completed, but the necessary cost of the same considerably exceeded the estimates therefor.

The company also desired to install additional steam plant not included in the original plan. To provide for this new construction and to meet the unexpected increase in the cost of the other work already completed, the company desired

to issue the bonds named in the petition. The floating debt will then be about the same as was anticipated when the bonds above referred to were approved. The following was therefore adopted:—

On the petition of the Greenfield Electric Light and Power Company for approval of an issue of bonds to the amount of \$5,000 for the purpose of enlarging its plant and the partial payment of its floating debt, after public notice and hearing, it appearing that the purposes for which it is proposed to issue said bonds are lawful, and that the amount hereinafter approved is reasonably requisite for the purposes for which said issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Greenfield Electric Light and Power Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of bonds to an amount not exceeding \$5,000, payable at the pleasure of said company after five years, payable absolutely in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 6 per cent. per annum; said bonds, or the proceeds thereof, to be applied to the following purposes, and to no other, to wit: bonds to the amount of \$3,500, or the proceeds thereof, or so much thereof as may be necessary, to the purchase and erection of an additional steam boiler, and the proceeds of the remaining bonds to the payment of obligations already incurred for the purchase of land, the erection of buildings, and the enlargement and extension of the generating and distributing plant of the company.

PETITION OF THE WOBURN LIGHT, HEAT AND POWER COMPANY.

This was an application by the Woburn Light, Heat and Power Company for the approval of new stock and bonds to the amount of \$200,000 for the purpose of constructing and equipping a new central station, and for the approval of bonds to the amount of \$85,000 to refund bonds to that amount previously approved and now outstanding.

It appeared at the hearing that it was the intention of the company to purchase additional land to erect thereon the necessary new station buildings and equip the same in part with apparatus now in use, but mostly with new machinery. A description of the essential features of the new work was

filed with the petition, and plans for the same were exhibited at the hearing. The cost of the changes proposed was likely to equal the proceeds of the securities named in the petition.

Of the stock previously outstanding, certificates representing a par value of \$35,000 had been surrendered and cancelled, so that at the date of this decision the company had outstanding stock to the amount of \$65,000 and bonds to the amount of \$85,000, all of which was approved by the Board in July, 1897. The following was therefore adopted: —

On the amended petition of the Woburn Light, Heat and Power Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of new capital stock and bonds of the par value of \$285,000 for the objects named in said petition, after public notice and hearing, it appearing that the amount of stock and bonds hereinafter named is reasonably requisite for the purposes for which such issue of stock and bonds has been authorized, —

Ordered, That the Board hereby approves of the issue by the Woburn Light, Heat and Power Company, in conformity with all the requirements of law relating thereto, of 1,100 shares of new capital stock of the par value of \$100 each, and the issue, at not less than par and accrued interest, of first mortgage bonds to an amount not exceeding \$175,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; said capital stock and bonds, or the proceeds thereof, to be applied to the following purposes and to no other, to wit: the proceeds of all said capital stock and of bonds to the amount of \$90,000, or of such part of said stock and bonds as may be necessary and the directors of said corporation may deem advisable, to be applied to the purchase of additional land and the erecting and equipping of a new central station and the expenses incident thereto; bonds to the amount of \$85,000, or the proceeds thereof, to the refunding and cancelling of an equal amount, bond for bond, of the first mortgage bonds of said company now outstanding.

And for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of the year 1894, it is further

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value

thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of said time and place of sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Daily Journal," newspapers published in the city of Boston.

PETITION OF THE DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

This was an application by the Dedham and Hyde Park Gas and Electric Light Company for the approval of an issue of mortgage bonds to the amount of \$60,000, for the purpose of enlarging and reconstructing its plant.

The petitioner was originally organized in 1853 as the Dedham Gas Light Company, and soon after began to supply gas in that town. It was subsequently authorized to extend its pipes into the town of Hyde Park, and from time to time increased its stock, until it had outstanding 3,000 shares of the par value of \$50 each, 1,000 of which were subsequently cancelled; so that at the filing of this petition its accounts showed outstanding 2,000 shares of a total par value of \$100,000.

From the testimony submitted at the hearing and a study of the company's plant it appeared that this amount of stock exceeded the fair structural value of the plant by not less than \$20,000. It also appeared that about 1,400 shares had recently been sold at a price which showed that the market value of the entire stock did not exceed \$80,000. Representations made by officers of the company showed that the proceeds of the proposed bonds would be principally applied to reconstructing and enlarging the plant, and especially to extensions of the distributing system. A description of the improvements proposed was filed with the petition, and it appeared that the cost of the same would probably equal or exceed the proceeds of the bonds to be applied to that purpose. In view of these facts, the Board notified the company that the issue of bonds as prayed for in the petition

would be approved if the company would reduce its capital stock to \$80,000. Notice of such reduction having been received by the Board, the following was adopted:—

On the petition of the Dedham and Hyde Park Gas and Electric Light Company, pursuant to the provisions of chapter 450 of the Acts of the year 1894, for the approval of an issue of bonds to the amount of \$60,000 for the object named in said petition, after public notice and hearing, it appearing that the amount hereinafter approved is reasonably requisite for the purpose for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Dedham and Hyde Park Gas and Electric Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of first mortgage bonds to an amount not exceeding \$60,000, payable in not exceeding twenty years from the date thereof and bearing interest at the rate of 5 per cent. per annum; said bonds or the proceeds thereof to be applied to the following purposes, and to no others, to wit: bonds to the amount of \$12,000, or the proceeds thereof, to the payment and cancellation of an equal amount of the indebtedness of the company incurred prior to the first day of April, A.D. 1898; and bonds to the amount of \$48,000, or the proceeds thereof, to enlarging and reconstructing the plant of said company.

And whereas, it appears that said company, by its shareholders on the thirteenth day of April current, did vote to reduce its capital stock from 2,000 shares of the par value of \$50 each to 1,600 shares of the par value of \$50 each, pursuant to a requirement of this Board, under chapter 473 of the Acts of 1896, and did further authorize the directors, in order to carry out the provisions of the vote reducing the capital stock, to purchase sufficient stock for cancellation at a price not to exceed \$40 per share, or to make said reduction in any other manner they might determine, it is further

Ordered and required, under the provisions of said chapter 473, that no dividends upon the capital stock of said company in excess of 3 per cent. per annum, computed upon 1,600 shares, shall be declared or paid by said company until outstanding certificates of stock sufficient in number to fully carry out the purpose of the aforesaid vote to reduce the capital stock have been returned and cancelled, and until any and all indebtedness incurred on account of the aforesaid reduction of capital stock shall be fully paid and cancelled, or until otherwise ordered by this Board.

PETITION OF THE PITTSFIELD ELECTRIC COMPANY.

The Pittsfield Electric Company applied for approval of an issue of new stock to the amount of \$25,000 and of bonds to the amount of \$100,000, for the purpose of paying its present floating debt, refunding bonds now outstanding and enlarging and improving its plant.

It appeared at the hearing that the company's floating debt incurred for plant improvement exceeded the amount of stock named in the petition, and that the cost of the proposed new construction would probably exceed the amount of bonds hereinafter named for that purpose. The following was therefore adopted: —

On the petition of the Pittsfield Electric Company, pursuant to chapter 450 of the Acts of the year 1894, for the approval of an issue of new capital stock to the amount of \$25,000 and of bonds of the par value of \$100,000, for the purposes named in the order following, after public notice and hearing, it being deemed by the Board that the issue of said capital stock and bonds to the amount hereinafter named is reasonably requisite for the purposes for which said issue is authorized, it is

Ordered, That the Board hereby approves of the issue by the Pittsfield Electric Company, in conformity with all the requirements of law relating thereto, of 250 shares of new capital stock of the par value of \$100 each, and of the issue, at not less than par and accrued interest, of first mortgage bonds to an amount not exceeding \$100,000, payable in not exceeding ten years from the date thereof, and bearing interest at a rate not exceeding five per cent. per annum, the proceeds of said stock, or of so much thereof as may be actually issued, to be applied to the payment of the company's present floating debt, and to no other purpose; said bonds, or the proceeds thereof, to be applied to the following purposes, and to no other, to wit: bonds to the amount of \$75,000, or the proceeds thereof, to be applied to the refunding and cancelling, bond for bond, of the first mortgage bonds of said company now outstanding; and bonds to the amount of \$25,000, or the proceeds thereof, to be applied in payment for the reconstruction and enlargement of the company's plant at its central station.

And for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of the year 1894, it is further

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$110 per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Pittsfield, and that notice of said time and place of sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, the "Springfield Republican," a newspaper published in the city of Springfield, and the "Berkshire Daily Eagle," a newspaper published in the city of Pittsfield.

PETITION OF THE MALDEN AND MELROSE GAS LIGHT COMPANY.

This was an application by the Malden and Melrose Gas Light Company for approval of an issue of new capital stock of the par value of \$115,000, for the purpose of paying its floating debt.

It appeared from the testimony at the hearing and subsequent examination of the company's affairs that its indebtedness was about \$135,000, and that all, or nearly all, of this had accrued on account of extensions and renewals of the street mains and the enlargement and reconstruction of its other works. A portion of this expenditure was clearly in the nature of extraordinary repairs or for the replacement of plant necessarily abandoned, and, for that reason, is a proper charge upon income, and should not be represented in new capital. For these reasons the Board was able to approve only a part of the issue prayed for, and the following was adopted: —

On the petition of the Malden and Melrose Gas Light Company, pursuant to chapter 450 of the Acts of 1894, for the approval of an issue of new capital stock to the amount of \$115,000, for the object named in said petition, after public notice and hearing, it being deemed by the Board that the issue of capital stock to the amount hereinafter named is reasonably requisite for the purpose for which said issue is authorized, it is

Ordered, That the Board hereby approves of the issue by the Malden and Melrose Gas Light Company of 1,000 shares of new

capital stock of the par value of \$100 each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the payment and cancellation of its present floating debt, and to no other purpose.

And for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of the year 1894, it is further

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$110 a share ; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of said time and place of sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Globe" and the "Boston Daily Journal," newspapers published in the city of Boston.

PETITION OF THE MEDFIELD ELECTRIC LIGHT AND POWER COMPANY.

This was an application by the Medfield Electric Light and Power Company for the approval of an issue of new capital stock of the par value of \$20,000 and of bonds to the amount of \$18,000.

This corporation was organized under the general law for the purpose of "manufacturing and selling electricity for light, heat and power," and received its charter on Oct. 25, 1897. Its capital stock was originally fixed at \$12,000, but was later increased to \$20,000.

At the date of the decision it did not own or operate an electric plant, and was not engaged in the sale of electricity either for light or power. It had issued no certificates of stock. It appeared at the hearing that it was the intention of the company to construct a plant for the supply of electricity for light and power in the town of Medfield, and, from a descriptive schedule of the same submitted, that the probable cost of such plant would somewhat exceed the amount of stock and bonds named in the petition. The following was therefore adopted : —

On the petition of the Medfield Electric Light and Power Company, pursuant to chapter 450 of the Acts of the year 1894, for the approval of an issue of new capital stock of the par value of \$20,000 and of bonds to the amount of \$18,000, for the purpose of constructing a plant for the manufacture and sale of electricity for light and power, after public notice and hearing, it being deemed by the Board that the issue of said amount of capital stock and bonds is reasonably requisite for the purpose for which said issue is authorized, as hereinafter specified, it is

Ordered, That the Board hereby approves of the issue by the Medfield Electric Light and Power Company, in conformity with all the requirements of law relating thereto, of 200 shares of new capital stock of the par value of \$100 each, and, at not less than par and accrued interest, of first mortgage bonds to an amount not exceeding \$18,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 6 per cent. per annum; said stock and bonds, or the proceeds thereof, to be applied to the cost of constructing and equipping in the town of Medfield a plant for the manufacture, distribution and sale of electricity for light and power, and to no other purpose.

And for the purpose of determining the price or rate at which so many of the said shares as may be required by the provisions of chapter 472 of the Acts of the year 1894 shall be offered proportionately to the stockholders of said corporation, it is further

Ordered and determined by the Board, that the market value thereof for the purpose aforesaid be fixed at \$100 per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

Ordered, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of said time and place of sale shall be published in the "Boston Daily Advertiser" and the "Boston Daily Globe," newspapers published in the city of Boston, and in the "Medfield Messenger," a newspaper published in the town of Medfield.

PETITION OF THE AMHERST GAS COMPANY.

The Amherst Gas Company applied for approval of an issue of new capital stock of the par value of \$15,000.

Since 1890 the capital stock of the company had been \$25,000, and its notes payable at the time of the hearing amounted to about \$37,000. It had recently built and equipped a new central station, at a cost exceeding the amount of stock

named in the petition, and the proceeds of the new stock were to be applied to the payment of the debt created for that purpose.

It appeared that after the issue of the new stock, the structural value of the plant would exceed the total stock outstanding. The following was therefore adopted:—

On the petition of the Amherst Gas Company, pursuant to chapter 450 of the Acts of the year 1894, for the approval of an issue of new capital stock to the amount of \$15,000 for the object named in said application, after public notice and hearing, it being deemed by the Board that an issue of capital stock to the said amount is reasonably requisite for the purpose for which said issue is authorized, as hereinafter specified, it is

Ordered, That the Board hereby approves of the issue by the Amherst Gas Company, in conformity with all the requirements of law relating thereto, of 150 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of not less than \$15,000, par value, of the promissory notes of the company now outstanding, and to no other purpose.

And for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further

Ordered and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$100 a share; and if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

Ordered, That all such shares shall be offered for sale in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Springfield Daily Republican" and the "Springfield Union," newspapers published in the city of Springfield, and in the "Boston Daily Advertiser," a newspaper published in the city of Boston.

PETITION OF THE MASSACHUSETTS PIPE LINE GAS COMPANY.

This was an application by the Massachusetts Pipe Line Gas Company for the approval of an issue of capital stock of the par value of \$1,000,000. The petitioning company

was chartered by chapter 537 of the Acts of 1896, “for the purpose of manufacturing, selling, dealing in, conveying, transporting, and distributing gas for illuminating, heating, cooking, chemical and mechanical purposes.” By section 3 of its charter the capital stock of the company was fixed at \$1,000,000, divided into 10,000 shares of the par value of \$100 each. By section 4 the company was authorized to “lay, construct, maintain, repair and operate its pipe lines and distributing system in, along, through, under, across or over any public ways, water courses, railroads, railways, canals, bridges or subways.” On July 15, 1896, organization was effected under this charter, and the company voted to issue the stock referred to in the petition.

From the evidence submitted at the hearing it appeared to be the intention of the company not to manufacture, but to purchase gas from the New England Gas and Coke Company, and, through an extensive system of pipes, to distribute it for sale to other companies, in accordance with the company’s powers as defined in said chapter 537. A descriptive schedule and plan of the proposed lines and the appliances appurtenant thereto was filed with the petition. The cost of the work thus described will probably exceed the amount of stock hereinafter approved. The following was therefore adopted: —

On the petition of the Massachusetts Pipe Line Gas Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of 10,000 shares of the capital stock of a par value of \$100 each, pursuant to the vote of the stockholders of said corporation on the fifteenth day of July, 1896, the same being the first stock authorized to be issued by said company for the purpose of paying the cost of the construction of a system of mains, holders and other appurtenances constituting a system of distribution for the supply of artificial gas and the purchase of real estate for the use of the company, after public notice and hearing, it appearing that the amount hereinafter approved is reasonably requisite for the purposes for which such issue of stock is authorized as hereinafter specified, —

Ordered, That the Board hereby approves of the issue by the Massachusetts Pipe Line Gas Company of 10,000 shares of capital stock of the par value of \$100 each, the same being the capital

stock voted to be issued by said corporation on July 15, 1896, and being the first stock voted to be issued by said corporation; the proceeds of said stock to be applied in payment of the necessary cost of the construction of holders, mains, meters and other appurtenances constituting a distributing system for the supply of artificial gas, and to the purchase of real estate reasonably necessary for the company's use, and to no other purpose.

PETITION OF THE WOBURN LIGHT, HEAT AND POWER COMPANY.

This was a petition by the Woburn Light, Heat and Power Company for the approval of first mortgage bonds of the par value of \$175,000, to be issued in lieu of bonds for the same amount approved by this Board on the eighteenth day of April, 1898, and for the same purposes.

None of the bonds whose issue was approved on said April 18 have been issued, and it was not intended by this petition and order to add to the amount of bonds so approved, but only to allow the same amount of bonds to be issued upon different terms, and to require the proceeds to be applied to the same purposes and to no other. The following was therefore adopted:—

On the petition of the Woburn Light, Heat and Power Company, pursuant to the provisions of chapter 450 of the Acts of 1894 for the approval of an issue of bonds to the amount of \$175,000, for the purposes named in the order following, after public notice and hearing, it appearing that the amount of bonds hereinafter named is reasonably requisite for the purposes for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Woburn Light, Heat and Power Company, in conformity with all the requirements of law relating thereto, at not less than par and accrued interest, of first mortgage bonds to an amount not exceeding \$175,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 6 per cent. per annum; said bonds, or the proceeds thereof, to be applied to the following purposes and to no other, to wit: the proceeds of bonds to the amount of \$90,000, or such part of said amount as may be necessary and the directors of said corporation may deem advisable to issue, to be applied to the purchase of land and the erecting and equipping of a new central station; bonds to the

amount of \$85,000, or the proceeds thereof, to the refunding and cancelling of an equal amount, bond for bond, of the first mortgage bonds of said company now outstanding.

PETITION OF THE GLOUCESTER ELECTRIC COMPANY.

This was an application by the Gloucester Electric Company for the approval of an issue of bonds to the amount of \$50,000, for the purpose of refunding other bonds now outstanding to the amount of \$48,000. The outstanding bonds bore 6 per cent. interest; they were not yet matured, but were subject to call; the proposed bonds were to be at 5 per cent. The following was therefore adopted: —

On the petition of the Gloucester Electric Company, pursuant to the provisions of chapter 450 of the Acts of 1894, for the approval of an issue of bonds to the amount of \$50,000, for the purpose of refunding mortgage bonds now outstanding, after public notice and hearing, it appearing that the amount of bonds hereinafter approved is reasonably requisite for the purpose for which such issue of bonds is authorized, —

Ordered, That the Board hereby approves of the issue by the Gloucester Electric Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of first mortgage bonds to an amount not exceeding \$48,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the said bonds or the proceeds thereof to be applied to the refunding and cancelling of an equal amount, bond for bond, of the first mortgage bonds of said company now outstanding.

BOSTON CONSOLIDATION.

Chapter 101 of the Resolves of 1898 is as follows: —

Resolved, That the board of gas and electric light commissioners is hereby requested to consider and report to the next general court a plan for the union or consolidation of the corporations engaged in supplying gas in the city of Boston, or of such of them as said board may deem it advisable to unite in a single corporation.

The Board gave a public hearing upon this resolve, and, of the gas companies in Boston, only the Charlestown, East Boston, Brookline, Jamaica Plain and Dorchester were represented. The first two did not desire to be included in a consolidation; the position of the others was not stated.

Certain holders of Boston United Gas bonds and the stock of the Bay State of Delaware were represented by counsel. No plan was presented and no definite suggestion as to the form of consolidation was proposed. No opposition was offered to a consolidation which should not include the Charlestown and East Boston companies.

The Boston Gas Light Company, Brookline Gas Light Company, Bay State Gas Company, Roxbury Gas Light Company, South Boston Gas Light Company, East Boston Gas Company and Jamaica Plain Gas Light Company are now engaged in supplying gas in the city of Boston. The Massachusetts Pipe Line Gas Company has been organized and is constructing works for a similar purpose.

The districts of the Charlestown and East Boston companies are separated by the Charles River and the harbor from the others, and have no direct business relations with them. They constitute a distinct class by themselves, and have not been included by the Board in the consideration of this resolve.

The following table shows the date of the charters of the companies, whether organized under general laws or special acts, the districts within which they are authorized to sell gas, and the various special acts defining their powers:—

NAME.	When chartered.	Kind of Act.	District.	Authorization.
Boston, . . .	1823	Special,	{ City of Boston, . . .	Chap. 41, Acts of 1823.
			{ Towns adjacent to Boston.	Chap. 74, Acts of 1837.
			{ - - -	District not mentioned in charter.
Bay State, . .	1883	General,	{ City of Boston, . . .	By authority of mayor and aldermen, Feb. 16, 1885.
			{ Brookline, . . .	Chap. 17, Acts of 1853.
Brookline, . .	1853	Special,	{ Brighton, Roxbury and Boston.	Chap. 104, Acts of 1854.
Roxbury, . . .	1852	Special,	{ Roxbury, . . .	Chap. 198, Acts of 1852.
			{ Dorchester, . . .	Chap. 9, Acts of 1854.
Dorchester, . .	1854	Special,	{ Milton, . . .	Chap. 56, Acts of 1864.
			{ Boston, . . .	Chap. 103, Acts of 1852.
South Boston, .	1852	Special,	{ Dorchester, . . .	Chap. 320, Acts of 1853.
Jamaica Plain, .	1853	Special,	West Roxbury, . .	Chap. 63, Acts of 1853.
Massachusetts Pipe Line.	1896	Special,	Not limited by charter,	Chap. 537, Acts of 1896.

The following shows in tabular form the outstanding and authorized share capitals of these companies, with references to the various acts authorizing the same. Only the Brookline Company has issued bonds or certificates of indebtedness.

NAME.	Capital issued.	Capital authorized.	Acts authorizing Capital.
Boston,	\$2,500,000	\$3,500,000	{ \$75,000 by chap. 41, Acts of 1823. 175,000 by chap. 17, Acts of 1836. 250,000 by chap. 74, Acts of 1837. 500,000 by chap. 109, Acts of 1852. 1,000,000 by chap. 99, Acts of 1862. 1,500,000 by chap. 93, Acts of 1874.
Bay State,	2,000,000	2,500,000	{ 500,000 by P. S., chap. 106, sect. 11. 2,000,000 by chap. 427, Acts of 1888.
Brookline,	2,000,000	2,000,000	{ 100,000 by chap. 17, Acts of 1853. 200,000 by chap. 104, Acts of 1854. 700,000 by P. S., chap. 106, sect. 35. 1,000,000 by chap. 518, Acts of 1894.
Roxbury,	800,000	1,000,000	{ 300,000 by chap. 17, Acts of 1853. 700,000 by P. S., chap. 106, sect. 35.
Dorchester,	519,600	1,000,000	{ 150,000 by chap. 9, Acts of 1854. 850,000 { by chap. 56, Acts of 1864. by P. S., chap. 106, sect. 35.
South Boston,	440,000	1,000,000	{ 500,000 by chap. 103, Acts of 1852. 500,000 by P. S., chap. 106, sect. 35.
Jamaica Plain,	250,000	1,000,000	{ 100,000 by chap. 63, Acts of 1853. 900,000 by P. S., chap. 106, sect. 35.
Massachusetts Pipe Line,	1,000,000	5,000,000	5,000,000 by chap. 537, Acts of 1896.
	\$9,309,600	\$17,000,000	

When these charters were granted, the districts named were independent municipalities, separated from each other by thinly populated areas. They have since become, with the exception of Brookline, a part of the city of Boston, and no longer constitute distinct communities either in law or fact. Roxbury was annexed to Boston in 1868; Dorchester in 1870; West Roxbury and Brighton in 1874.

All the companies named have, nevertheless, with the notable exception of the Brookline, hereafter referred to,

continued to restrict their supply of gas to the districts named in their original charters. At the time of the organization of the Roxbury Company, the Boston Company was supplying gas in a portion of the city of Roxbury, but soon sold its pipes in that territory to the Roxbury Company, and withdrew. In 1885 the Bay State Gas Company was granted a general authority by the mayor and aldermen of the city of Boston to lay its pipes in the streets, under an agreement to completely parallel the pipes of the Boston Company. The Bay State then proceeded to construct its works, and, prior to 1889, laid, within the territory occupied by the Boston Company, about five miles of large leading main from its works to the heart of the city, and about ten miles of smaller main for the purpose of distributing gas to private consumers.

As the relations of these companies to each other and the public have greatly changed since 1885, and as they have been made a basis for issuing large volumes of various classes of securities, some account of the more important facts connected with them may contribute to a correct understanding of their present relations and of the importance of certain factors in connection with their consolidation.

In 1888 or 1889 the owners of the Bay State Company secured the control of the Boston, Roxbury and South Boston companies by the purchase of all or nearly all their shares, and organized a Bay State Gas Company in the State of New Jersey and another corporation which assumed the same name in the State of Delaware. The stocks of the Boston, Roxbury and South Boston companies, purchased as above stated, and that of the local Bay State Company, were then deposited with the Mercantile Trust Company of New York as security for two series of 5 per cent. debentures of the Bay State of New Jersey, having a par value in the first series of \$7,000,000 and in the second series of \$3,000,000.

Following the issuing of these bonds, the control of the Dorchester Company passed, by the transfer of all or nearly all its stock, to parties representing the control and management of the other companies. The Dorchester works were

closed in 1889, the Roxbury in 1890 and the South Boston in 1894. All the gas since distributed by these companies to their customers has been bought from the local Bay State Company and made at its works.

It was provided in the trust agreement relating to these bonds that after July 1, 1890, additional bonds of the first series to a limited amount might issue whenever, by reason of improvements or betterments, the commercial valuation of the property of any of the companies whose stock was held in pledge should increase sufficiently to warrant such additional issue. Under this provision, bonds for \$435,000 were issued in May, 1892, and for \$265,000 in December, 1893.

By chapter 474 of the Acts of 1893, the Bay State Gas Company was required to cause a certain obligation for \$4,500,000 issued by it as part consideration for the contract for the construction of its works, to be cancelled and discharged before December 1 of that year, under penalty of a forfeiture of its charter. This note was cancelled, and, pursuant to a decree of the supreme judicial court, the company issued in its place capital stock of the par value of \$1,500,000. The trust agreement above referred to provided in effect that, upon deposit of this new stock, additional bonds of the first series might be issued to such an amount as would make the total issue of that series not more than \$9,000,000. Under this provision this new stock was deposited with the Mercantile Trust Company of New York, and first series bonds to the amount of \$1,300,000 were issued upon it, so that on Jan. 1, 1894, there were outstanding \$9,000,000 of the first series of bonds. On that date a sinking fund provision, requiring one per cent. of this amount, or \$90,000, to be annually applied to the payment of these bonds, went into effect.

As ownership in the shares of these companies is transferable merely by delivery of the certificates, without any record upon the books of the corporation, and as the principal parties to the transactions described are beyond the jurisdiction of this Board, the exact number of shares originally placed with the Trust Company may not be stated with cer-

tainty, but it can be assumed that the figures given below are substantially reliable.

The following table will exhibit more clearly the number of shares of each company deposited, and the relation of the par value of these to the bonds issued : —

NAME.	Total Shares Outstanding.	DEPOSITED WITH TRUSTEE.	
		No. of Shares.	Par Value.
Boston,	5,000	4,994	\$2,497,000
Bay State,	20,000	19,993	1,999,300
Roxbury,	6,000	5,993	599,300
South Boston,	4,400	4,383	438,300
	35,400	35,363	\$5,533,900

Bonds, first series, \$9,000,000

Bonds, second series, 3,000,000

\$12,000,000

As the requirements of the trust deeds, respecting interest upon bonds and the provision for the sinking fund, appear to have been fully met, it is interesting in this connection to inquire how far they have been met out of the dividends of the companies whose stocks are held as collateral, and how far otherwise, if at all. The number of shares so held and the dividends paid on their account may be taken from the companies' returns, and the amount of interest and sinking fund requirements computed at the rate fixed. The sinking fund contribution may be assumed to have been applied to the cancellation of bonds at about the market price of the time. As has been previously intimated, the affairs of the foreign corporations carrying on this work are not subject to the supervision, nor are their accounts liable to the inspection, of the Board; and while on this account the absolute correctness of the figures given cannot be vouched for, it is believed that they set forth the facts with substantial accuracy. The following table exhibits the data in question : —

Calendar Year.	Bonds.	Interest.	Sinking Fund.	Dividends.	Deficit.
1889, . . .	\$10,000,000	\$500,000 00	-	\$387,441 14	\$112,558 86
1890, . . .	10,000,000	500,000 00	-	457,666 00	42,334 00
1891, . . .	10,000,000	500,000 00	-	289,698 50	210,301 50
1892, . . .	10,435,000	512,747 92	-	381,585 00	131,162 92
1893, . . .	12,000,000	525,879 96	-	438,247 75	87,632 21
1894, . . .	11,880,000	594,000 00	\$90,000 00	269,092 00	251,873 00
1895, . . .	11,770,000	588,500 00	90,000 00	578,780 00	99,720 00
1896, . . .	11,663,000	583,150 00	90,000 00	412,073 25	261,076 75
1897, . . .	11,558,000	577,900 00	90,000 00	573,955 75	93,944 25
1898, . . .	11,460,000	573,000 00	90,000 00	579,232 25	83,767 75
		\$5,455,177 88	\$450,000 00	\$4,367,771 64	\$1,537,406 24

Although this table takes no account of the cost of maintaining the trust, which is first to be provided, it shows that the ordinary and avowed divisible profits of the companies have failed to meet the requirements of the trust deeds by about \$1,500,000. It is important to note that by the terms of the trust agreement any such deficit was to be made good by the Bay State of New Jersey or Delaware. The \$4,500,000 note above referred to was the property of the latter company; it had collected interest upon the note, and would naturally receive the \$1,300,000 of bonds issued in its place, and, by other provisions of the trust agreement, also the \$700,000 of bonds issued for account of new improvements. There is also reason to believe that for a time the dividends of the Dorchester Company passed to the treasury of the Delaware Company. Whether the deficit was provided from these bonds and the interest on the \$4,500,000 note, or in part from these dividends and from other sources within the various companies which their relations to the Delaware Company might enable it to utilize, the Board has been unable to reliably ascertain. However varied the sources of income of the Delaware Company may have been, it is apparent that, as the first series bonds were readily salable, they alone might have been ample to furnish the amount required.

Up to 1893 the Brookline Gas Light Company had restricted its business to the town of Brookline and the Brighton district, which had been annexed to Boston in 1874. In 1893, by permission from the mayor and superintendent of streets, afterward confirmed by the board of aldermen, the

Brookline Company, under a contract with the city, began to lay its pipes for the purpose of supplying gas throughout the city of Boston. Prior to the inception of this work its capital was \$650,000, and it had bonds outstanding for \$350,000. In the course of the execution of its contract and its competition with the companies already engaged in business in the city of Boston, it increased its capital stock to \$2,000,000, its bonds to \$1,000,000, and issued certificates of indebtedness and other notes for more than \$1,600,000.

In 1896 this competition ceased, and an important feature of its settlement was the execution of a contract by the Boston Gas Light Company and the Brookline Gas Light Company, by which the former company agreed that, for the term of twenty-five years from its date, it should buy of the Brookline, annually, an amount of gas sufficient, with the sales of the Brookline to other companies, to enable that company "to pay from the proceeds of such total sales all expenses, including the expenses of manufacture, distribution, management, insurance, taxes and other assessments, maintenance, depreciation and other lawful claims and expenses, and interest at the rate of 5 per cent. per annum upon all bonds issued by the Brookline Company, interest at the rate of 6 per cent. per annum upon all promissory notes and other obligations of indebtedness then issued by the Brookline Company, interest at the rate of 4 per cent. per annum upon all promissory notes and other obligations of indebtedness thereafter issued by the Brookline Company, to raise funds for the extension of its manufacturing and distributing plant, and a dividend at the rate of 10 per cent. per annum upon all capital stock then issued by the Brookline Company." Under this contract the Boston Company paid, prior to July, 1897, \$67,277; prior to July, 1898, \$48,342 more; and prior to the date of this report, the further sum of \$35,887. The last-named sum is probably more than half the amount necessary for the current fiscal year.

In the latter part of 1897 the New England Gas and Coke Company was organized. This is an unincorporated voluntary association, whose property and business are in the

hands of trustees, who, in addition to their other powers, are to employ the trust property "in manufacturing, buying, selling and dealing in coal, oil, coke, gas and all the products thereof and in business similar thereto, including electrical business of all kinds." This company has issued or is about to issue its debenture bonds of the par value of \$17,500,000; and among the collateral to secure these there has been deposited with the Central Trust Company of New York, as appears from the trust deed, Boston United Gas bonds of the first series, above referred to, of the par value of \$1,000,000; 18,500 shares out of a total of 20,000 of the capital stock of the Brookline Gas Light Company; 5,176 shares out of a total of 5,196 of the capital stock of the Dorchester Gas Light Company; 1,382 shares out of a total of 2,500 of the capital stock of the Jamaica Plain Gas Light Company; all or nearly all of the capital stock of the Massachusetts Pipe Line Gas Company; and certificates of indebtedness and notes of the Brookline Gas Light Company of the par value of \$1,615,000. A contract has been made between the Gas and Coke Company and the Pipe Line Company, by which the former agrees to sell and the latter to purchase all gas which the Pipe Line Company may need for a term of fifty years; and the Pipe Line Company has contracted with the Boston, Bay State, South Boston, Roxbury, Brookline, Dorchester and Jamaica Plain companies to supply them, severally, for the term of fifty years, all gas which they can use in their business.

Other facts bearing upon the relations of these companies may be most conveniently shown by the following tables: —

Table showing the Floating Indebtedness of the Companies named on June 30, 1898, and how the Same was held.

	Total Accounts Payable.	Accounts Payable due to One or More of the Other Companies.	Notes Payable.
Bay State,	\$167,969 15	\$265 85	¹ \$250,000 00
Boston,	147,482 00	17,253 80	150,000 00
Roxbury,	162,445 42	160,829 86	1,600 00
Dorchester,	8,539 88	5,811 95	84,000 00
South Boston,	64,589 64	63,791 03	—

¹ Of the notes, the amount held by other companies is \$100,000 of the Bay State, held by the Boston.

Holdings of Stocks of Companies embraced in the Scheme of Consolidation.

Held by both trust companies, 98.3 per cent. of total number of shares:—

		Shares.	Shares.
Stocks held by Mercantile Trust Company of New York.	Bay State, . .	19,993 out of total of	20,000
	Boston, . .	4,994 out of total of	5,000
	South Boston, .	4,383 out of total of	4,400
	Roxbury, . .	5,993 out of total of	6,000
		<u>35,363</u>	<u>35,400</u>
Stocks held by Central Trust Company of New York.	Brookline, . .	19,986 out of total of	20,000
	Dorchester, . .	5,176 out of total of	5,196
	Jamaica Plain, .	1,382 out of total of	2,500
	Mass. Pipe Line, .	10,000 out of total of	10,000
		<u>36,544</u>	<u>37,696</u>

Table showing the Relations of the Stocks of the Companies embraced in the Scheme of Consolidation to Other Securities based wholly or in part on them.

Boston gas companies.	Bay State, . .	\$2,000,000	Deposited with Mercantile Trust Company of New York, \$5,533,900.	Boston Gas bonds, .	\$12,000,000
	Boston, . .	2,500,000		Income bonds, . .	2,000,000
	South Boston, .	440,000		Bay State of New Jersey stock, . .	² 1,000,000
	Roxbury, . .	600,000		Bay State of Delaware stock, . .	³ 50,000,000
		<u>\$5,540,000</u>			
	Brookline, . .	\$2,000,000	Deposited with Central Trust Company of New York, \$3,505,800. ⁴	New England Gas and Coke Company:—	
	Dorchester, . .	519,600		Bonds issued, . .	\$14,000,000
	Jamaica Plain, .	250,000		Bonds authorized, .	17,500,000
	Mass. Pipe Line, .	1,000,000		Shares issued, . .	³ 14,000,000
		<u>\$3,769,600</u>		Shares authorized, .	³ 17,500,000

A more particular account of the Gas and Coke and Pipe Line companies and the Boston-Brookline contract is given on pages 5–10 of the last annual report.

While these facts may not exhibit an absolute unification of these properties, nor fully describe the relative attitude of these several companies to each other, they show that they have the most intimate business relations, that

¹ As stated in annual return.

² Transferred to Bay State of Delaware.

³ The Board has been unable to reliably determine the present volume of these certificates.

⁴ For other securities deposited see article of agreement, dated 26th of November, 1897, between New York Gas Improvement Company and the Central Trust Company of New York, and on page 7, thirteenth annual report of this Board.

they are to a large degree interdependent, are managed substantially as one property, and that these complex and extraordinary relations afford abundant opportunity for confusing and concealing from the public their true relations and the facts about their actual profits; and that this confusion and concealment would be much more difficult, if not impossible, were they combined in law and in fact into a single responsible corporation, readily amenable to the general laws of the Commonwealth.

In accordance with the requirement of the resolve, the Board submits the following bill:—

AN ACT FOR THE CONSOLIDATION OF CERTAIN GAS COMPANIES IN
THE CITY OF BOSTON.

Be it enacted, etc., as follows:

SECTION 1. The Boston Gas Light Company, the Brookline Gas Light Company, the Bay State Gas Company, the Roxbury Gas Light Company, the South Boston Gas Light Company, the Dorchester Gas Light Company, the Jamaica Plain Gas Light Company and the Massachusetts Pipe Line Gas Company, all being corporations organized under the laws of this Commonwealth and incorporated for the purpose of making and selling illuminating gas, may unite and consolidate into one company, in the manner and upon the terms and conditions as hereinafter set forth.

SECTION 2. The terms and conditions of such consolidation shall be agreed upon in writing by the directors or a majority of the directors of each and all of the corporations named in the preceding section, at a meeting called for that purpose by the president of one of them, but shall not be valid and binding for the purposes of this act until they have been approved by a majority in interest of the stockholders of each corporation, at meetings called for that purpose, and by the board of gas and electric light commissioners.

SECTION 3. Within thirty days after the execution and approval of the agreement mentioned in the preceding section, the first meeting of the new corporation shall be called by a notice signed by the president of each of the constituent corporations and sent to each of the stockholders of the constituent corporations in the form and manner as provided in section eighteen of chapter one hundred and six of the Public Statutes. At such meeting and any adjournment thereof each of said stockholders shall be entitled to vote, as provided by the agreement mentioned in section two of

this act. At such meeting or any adjournment thereof an organization shall be effected by the choice by ballot of a temporary clerk, who shall be sworn, and by the adoption of by-laws and the election by ballot of directors, treasurer and clerk and such other officers as the by-laws may provide. And the directors, treasurer and clerk so chosen shall hold their offices until the first annual meeting, held in pursuance of the by-laws and until others are chosen and qualified in their stead.

SECTION 4. Within thirty days after the final adjournment of the first meeting, called as above provided, the president, treasurer and a majority of the directors shall make, sign and swear to a certificate setting forth the names of the constituent corporations and of the new corporation, a true copy of the agreement to consolidate, mentioned in section two, the date of the first meeting and the successive adjournments thereof, if any; and shall submit such certificate and also the records of the corporation to the commissioner of corporations, who shall examine the same, and who may require such other evidence as to the facts in the case as he may judge necessary. The commissioner, if it appear that the requirements of the preceding sections, preliminary to the establishment of the corporation, have been complied with, shall certify that fact and his approval of the certificate by indorsement thereon. Such certificate shall thereupon be filed by said officers in the office of the secretary of the Commonwealth, who, upon the payment of a fee of twenty-five dollars, shall cause the same with the indorsement thereon to be recorded, and shall thereupon issue a certificate substantially in the form and manner and having the same force and effect as if issued under section twenty-one of chapter one hundred and six of the Public Statutes. And thereafter the corporate existence of the respective constituent corporations shall continue only for the time and purpose mentioned in section forty-one of chapter one hundred and five of the Public Statutes, so far as applicable.

SECTION 5. Said new corporation shall, on the issuing and recording by the secretary of state of the certificate mentioned in section four, have and enjoy all the powers, rights, franchises, privileges and property, and be subject directly to all the duties, restrictions, debts and liabilities of each of the constituent companies, and vested or imposed by all general laws which now are or hereafter may be in force applicable to gas companies, except as may be otherwise expressly provided in this act.

SECTION 6. The agreement for consolidation, mentioned in section two of this act, shall determine the amount of the capital stock, bonds and coupon notes to be issued by the new corporation for the purposes of this act, subject to the restrictions set forth in this and succeeding sections. Said agreement shall

also provide for the conveyance by proper and sufficient deeds of all the real and personal estate of the constituent companies, so as to vest in the new corporation all property of its constituents of every name and description. The capital shall be divided into shares of the par value of one hundred dollars each, and the said shares, bonds and coupon notes shall be distributed among the shareholders and creditors of the constituent companies in such proportions as may be determined by the agreement of consolidation. Upon the surrender and cancellation of certificates of stock and other liabilities of the constituent companies, the certificates of stock, bonds or notes, determined as provided in this act, shall be issued therefor.

SECTION 7. Except as provided in the preceding section, the provisions of chapter four hundred and fifty of the acts of the year eighteen hundred and ninety-four, relative to the issue of bonds by gas companies, shall apply to the issue by said new company of coupon notes and other evidences of indebtedness, payable at periods of more than twelve months from the date thereof. The said new company may from time to time, but in compliance with the provisions and requirements of the general laws of the Commonwealth applicable to the issue of capital stock, increase its capital stock for the purposes and subject to the restrictions mentioned in section six of chapter five hundred and thirty-seven of the acts of the year eighteen hundred and ninety-six.

SECTION 8. The new company may sell and deliver fuel or illuminating gas to any gas company or to any town or city authorized by law to distribute gas; and any gas company and any such town or city may contract for the purchase of gas of the said company for such term of years and on such conditions as may be approved by the board of gas and electric light commissioners. In any city or town having the right to manufacture or distribute gas, the said company shall supply such city or town with gas for distribution upon the same terms as it shall supply it to any gas company distributing gas in such city or town. So much of section seven, chapter five hundred and thirty-seven of the acts of the year eighteen hundred and ninety-six as fixes the prices to be charged by the Massachusetts Pipe Line Gas Company for fuel or illuminating gas is hereby repealed.

SECTION 9. If in the future conduct of its business the said new corporation shall deem it advisable to sell and convey any portion or portions of the real estate conveyed to it for the purposes of this act, or if any portion or portions of said real estate shall hereafter be condemned or taken in the exercise of the right of eminent domain, the proceeds of such sale or sales, or condemnation and taking, shall be applied to the payment and cancella-

tion of the coupon notes issued by authority of this act, and to no other purpose: *provided, however*, that said proceeds or any part thereof may, with the consent and approval of the board of gas and electric light commissioners, be applied to any of the purposes for which said board might approve the issue of new capital stock under the provisions of chapter four hundred and fifty of the acts of the year eighteen hundred and ninety-four.

SECTION 10. The said new corporation may dig up and open the grounds in any of the streets, lanes and highways, so far as is necessary to accomplish the purposes of its incorporation, in any part of the city of Boston, except within the boundaries of wards one, two, three, four and five, as now defined.

SECTION 11. If at the expiration of months from the passage of this act, any of the companies named in section one shall have failed or neglected to execute and complete the agreement mentioned in section two in the manner therein described, the board of gas and electric light commissioners shall proceed to determine the terms and conditions upon which such companies shall be included in the consolidation provided by this act, and, for the purpose of determining said terms and conditions, may notify such companies to appear before said board, to be heard relative thereto. If such companies or any of them shall thereafter accept the terms and conditions determined by the board as aforesaid, the companies so accepting shall thereafter be subject to the provisions of this act in all respects as if the terms and conditions had been agreed to in the manner provided in section two. If such companies or any of them shall within days after notice thereof fail to accept the terms and conditions so determined, the supreme judicial court shall, upon petition of said board, declare the charters of the companies so failing to be revoked and annulled, and may issue such further orders and decrees relative to the property and business of said companies as said court may deem necessary and advisable.

SECTION 12. This act shall take effect upon its passage.

Views of Commissioner Schaff.

I find myself unable to agree with my associates upon the Board in recommending the bill they offer. Briefly stated, the reasons which bring me to this conclusion are these:—

First.—The absence of any basis, or policy, or principle in the bill on which the plan for consolidation shall be laid to settle the underlying question of capitalization.

Second.—In case the bill becomes operative, one of two results, in my judgment, is bound to follow,—either there will be a capitalization of profits, or in the end nothing will be done. In the

latter result, that will come from the provisions of section 11 breaking down, the Boston gas situation is liable to be left more strongly intrenched than ever, which is not desirable. If the former, there would be handed over to the trust companies whatever the excess may be over existing capital, which, unless balanced by lower rates, better service, or like measurable benefits that cannot be secured under present conditions, would be of doubtful expediency, if not against public policy.

Again, any official sanction by the Board of a scheme for distribution of the stock of the new company between the trustees of the Mercantile and Central trust companies upon any other basis than the existing capitalization of the constituent corporations, commits the Board to, and through it engrafts into its policy, the proposition that the capital of consolidated public service corporations may be made, not on the property of the constituent corporations alone, but on the relations the corporations may have entered into, with or without the authority or approval of the law or policy of the Commonwealth. If the determining elements for such a division of the capital are a part of a scheme in violation of the policy of the State, and that scheme a matter of common knowledge, then the Board commits the State to the necessary legal, moral and honorable obligations flowing from its acts.

Fully aware of the difficulty of the subject and the objections that can be made to any plan, I recommend as a substitute the following bill, with which sections 3 and 4 of the bill offered by the Board may be incorporated:—

AN ACT FOR THE CONSOLIDATION OF GAS COMPANIES IN THE CITY
OF BOSTON AND FOR REGULATING THE PRICE OF GAS IN THE
CITY OF BOSTON.

SECTION 1. The Bay State Gas Company, the Brookline Gas Light Company, the Boston Gas Light Company, the Roxbury Gas Light Company, the South Boston Gas Light Company, the Jamaica Plain Gas Light Company, the Dorchester Gas Light Company and the Massachusetts Pipe Line Gas Company are hereby authorized to unite and consolidate into one corporation, under the name of the Boston Consolidated Gas Company, which shall have all the rights, powers, privileges and immunities and be subject to all the debts and liabilities of said uniting corporations, except as hereinafter qualified, and to all the general laws relating to gas and electric companies. Such union and consolidation shall be upon such terms and conditions as shall be approved by a vote of the stockholders of each corporation so uniting at meetings duly called for that purpose: *provided, however*, that the amount of the capital stock of the consolidated corporations shall not, by virtue of said consolidation, exceed the amount of authorized capital stock of the gas companies so consolidating existing at the time of such consolidation.

SECTION 2. All debts and liabilities of the constituent companies to each other shall be cancelled and discharged through the apportionment of their respective allotment of stock in the new corporation.

SECTION 3. The same as section ten of the majority bill.

SECTION 4. The same as section eight of the majority bill.

SECTION 5. Nothing in this act shall be deemed or construed as in any way validating the issue of any bonds or trust certificates, or stock based on or secured by any of the stocks, bonds, contracts, obligations, franchises, dividends or earning power of the constituent corporations by any domestic or foreign corporation, that have been issued without the authority of the laws of the Commonwealth; or as in any way sanctioning, confirming or assuming the obligations of any contracts or trust agreements of whatever form or tenor made by a trustee or trustees of stocks, bonds or certificates of indebtedness of any of the constituent corporations.

SECTION 6. The same as section nine of the majority bill.

SECTION 7. Triennially, beginning in the month of June, eighteen hundred and ninety-nine, the board of gas and electric light commissioners shall give a public hearing, with or without petition, as provided for in section nine of chapter three hundred and fourteen, acts of eighteen hundred and eighty-five, and fix the price of gas to be charged from the thirtieth of June for the ensuing three years in the city of Boston, exclusive of Charlestown and East Boston: *provided*, nothing in this act shall prevent the company from petitioning for a revision of the prices, as provided in section one, chapter three hundred and fifty of the acts of eighteen hundred and eighty-eight. In fixing the price, the board shall observe the following rules, provided the presidents of the companies refuse or neglect to effect the consolidation provided for in this act: first, they shall take into account any saving or economy which they shall be of the opinion might have been effected by consolidation; second, subject to the above provision, they shall fix the price as low as circumstances admit.

MORRIS SCHAFF.

VIOLATIONS OF LAW.

The Board has ordered notices to the Attorney-General, as required by statute, of violations of law by the following companies:—

By the Milford Electric Light and Power Company, the Foxboro Electric Company and Daniel F. Lehan of Taunton, in neglecting to make their annual returns to the Board within the time required by law.

By the Amesbury & Salisbury Gas Company, in supplying gas containing sulphuretted hydrogen.

By the Massachusetts Pipe Line Gas Company, in issuing 10,000 shares of new capital stock of the par value of \$100

each. The charter of this company is chapter 537 of the Acts of 1896. On July 15, 1896, the charter was accepted by a majority of the incorporators named therein; it was voted "that the capital stock of the corporation be fixed at \$1,000,000, divided into 10,000 shares of the par value of \$100 each," and certificates for stock to this amount were subsequently issued. The charter declares the incorporation to be "for the purpose of manufacturing, buying, selling, dealing in, conveying, transporting and distributing gas for illuminating, heating, cooking, chemical, mechanical and power purposes, with all the powers and privileges and subject to all the duties, restrictions and liabilities in all general laws which now are or may hereafter be in force applicable to gas companies, except as hereinafter expressly provided."

Section 3 of the charter provides "that the capital stock of the company shall be \$1,000,000, divided into 10,000 shares of the par value of \$100 each. The company may from time to time, but in compliance with the provisions and requirements of the general laws of the Commonwealth applicable to the issue of capital stock, increase its capital stock to an amount not exceeding \$5,000,000." The company contended that the word "shall" in the last quotation was imperative; that it not only required that the amount of stock should be fixed at 10,000 shares of \$100 each, but that this amount should be issued without respect to any approval by this Board; that this view was strengthened by the antithetical clause beginning with "but" in the second sentence of the quotation, requiring any *increase* of stock to be made in compliance with the provisions and requirements of the general laws. The Board was unable to agree with this contention, and after the subject had been placed in the hands of the Attorney-General, who sustained the position of the Board, the company filed its petition for the approval of an issue of stock, which was granted.¹

By the New England Gas and Coke Company, in neglecting to make its annual return to this Board within the time required by law. As has been elsewhere stated, this company is an unincorporated, voluntary association, organized

¹ See page 28 of this report.

in September, 1897, whose property and business are in the hands of trustees. Quoting the language of the declaration of trust, these trustees are "to employ the trust property so far as required therefor or adapted thereto in manufacturing, buying, selling and dealing in coal, oil, coke, gas and all products thereof of every description, and any business similar thereto, including electrical business of all kinds." Blanks for the annual return in the form prescribed by the Board were sent to this company, and after some further solicitation the company filed on November 3 a document purporting to be a return. Subsequently the company was heard at length upon the question of whether the document referred to was a sufficient return, also as to whether the company was obliged to file any return, and what return it was obliged to file, if any.

On the thirtieth day of June last the company had in process of construction in the city of Everett works whose completion has since that date been steadily advanced, for the purpose of carrying on upon a large scale the distillation of coal and the production thereby of gas, coke, tar and ammoniacal liquor, and such other products as come from the two residuals last named.

The company had previously purchased a controlling interest, amounting to nearly all of the capital stock, of the Brookline, Dorchester and Jamaica Plain gas companies in the city of Boston. It had also executed contracts with the Massachusetts Pipe Line Gas Company to supply that company with all the gas it might require for a long term of years, and said latter company had made contracts with seven other gas companies in the city of Boston, being all of those supplying gas within the city limits excepting two of the smaller ones, for the supply to them of all gas needed by them for the same period as its contract with the New England Gas and Coke Company; that is to say, the New England Gas and Coke Company had contracted to make and sell substantially all the gas to be used in the city of Boston for a long term of years. So far as the Board was informed, the New England Gas and Coke Company had made no contracts for the sale of any other of its products.

It was claimed at the hearing that this was a manufacturing company, in which the manufacture of gas was only a minor portion of its business, and that it therefore came under the proviso in section 2 of chapter 346 of the Acts of 1886, “that manufacturing companies in which the manufacture of gas is a minor portion of their business, shall only be required to keep accounts of the expenses and income of their gas business,” and that therefore no return should be required of it, beyond a statement of such income and expenses.

In support of this contention, it was claimed that the principal purpose of the company, in the minds of its promoters, was the manufacture of coke, to which the production of gas would be merely incidental, and that both the volume and market value of the gas produced for sale was so small in comparison with the other products as to make it only a minor feature in the business of the company. The purposes of the company seem, however, to be best shown by its own declaration thereof, which, as well as its name, gives to the making and selling of gas at least equal prominence with its other products.

The Board, after inspecting the works so far as completed and receiving a description of what they were to be and of the methods to be employed, was unable to see how either the works or the processes differ essentially from those usually used by companies engaged in the manufacture of gas from coal for distribution and sale. The retorts or coking chambers are of a novel pattern, and contain a larger quantity of coal, requiring a longer time for its distillation; but the other details of manufacturing do not differ from those in common use, and the products are manipulated in precisely similar ways, except that a portion of the gas produced is used to heat the retorts in which the coal is distilled.

The representatives of the company stated that the process to be employed would produce about 25 per cent. more coke from a given quantity of coal than those commonly used, about the same amount of tar and ammoniacal liquor, and about 10 per cent. less gas; and that so large a part of the gas would be used in heating the retorts that only about 40

per cent. of the usual amount would be available for sale. But it did not appear that these proportions might not be varied in actual practice ; and there is nothing in the declaration of trust or in the contracts with the other companies to prevent the use of the machinery and methods now commonly employed by other companies, if it shall prove for the company's interest so to do. If the company shall be able to obtain net for its other products the prices named to the Board, it would be true that the value of the gas will be only about 10 or 12 per cent. of the value of all its products, and that the sale of the others alone may pay a fair return upon the whole investment ; but the relative value of the gas must depend entirely upon the success with which the management may be able to market the other products. Gas companies have not infrequently been able to regain the cost of their coal from residual products, and under exceptional conditions have sometimes recovered from that source the entire cost of making their gas. If, however, any company in this State should be so fortunate, it could hardly be claimed on that account that the manufacture of gas was a minor portion of its business, or that it was on that account any the less a gas company within the meaning of the statutes seeking to regulate and supervise its business.

In the opinion of the Board, the phrase " minor portion " does not mean merely a feature of less volume or less value than the others, but that it must be first and above all " a portion," that is to say, a distinct and divisible part, separable from the other business to such a degree that its income and expenses may be clearly and definitely ascertained and stated ; otherwise the whole intent and purpose of the statute is defeated, since it would be impossible to keep that distinct account of income and expenses of the gas features of the business which the statute calls for. The proviso in the statute creates an exemption from a law formulating a general policy of the public towards companies making and selling gas, and the burden is upon the company to show clearly that it is within this exemption.

It was conceded by the company, not only in the document filed in lieu of a return, but in the hearing, that it is impos-

sible to separate the expenses of the gas portion of the business from the expenses of the entire business, except arbitrarily and by estimation. This is obviously true, from the very nature of the methods employed. The gas and coke and tar are to be produced in the same apparatus, from the same materials, by the same labor, and all are to be made simultaneously.

It was also contended that, even if the company were not within this exemption proviso, it would not be bound to make the return, because its works were incomplete. But the statute (1886, chapter 346, section 7) says, “the terms ‘gas company’ and ‘corporation’ shall include *all persons* owning or operating works for the manufacture and sale of gas;” it does not say completed works, — that might be a perpetually open question. It carefully avoids requiring that they be in operation even, but only that they be intended or suitable for the manufacture and sale of gas. It was admitted that these works were intended for the manufacture of gas for sale, though incomplete.

Later, a second complaint relative to this company was made to the Attorney-General, who decided the two cases together. Although the second complaint and the decision of the Attorney-General were subsequent to the date of this report, the insertion of them here seems necessary to a fair understanding of the situation.

Section 7 of chapter 314 of the Acts of 1885 contains the following provision: “every such company shall also at all times on request furnish any statement or information required by the Board, concerning the condition, management and operations of the company.” Applying this to the New England Gas and Coke Company, by reason of the provision quoted above from section 7 of chapter 346 of the Acts of 1886, the Board made a requisition upon the company for the following information: —

First. — Whether the New England Gas and Coke Company has issued any bonds or certificates of indebtedness; and, if so, on what dates and to what amounts on the dates named, severally? Under what terms and conditions were the issues made? What was the consideration received by the company for said bonds or

certificates, and to what purpose or purposes have the proceeds thereof been applied?

Second. — Whether the New England Gas and Coke Company has issued certificates of stock or of divisible ownership in the property of said company, or receipts in lieu of said certificates; and, if so, on what dates were said certificates or receipts issued, and for what amounts on each of said several dates? What was the consideration received by the company for said certificates or receipts, and to what purposes were the proceeds thereof applied?

Third. — A transcript of so much of the records of any and all meetings of the shareholders and trustees of said New England Gas and Coke Company from which it appears that the issue of certificates of ownership or indebtedness, referred to in preceding inquiries, was authorized.

The company declined to answer these inquiries, contending that the provisions of law under which they were made did not apply to it. The facts were then laid before the Attorney-General, and the following is his reply to both complaints: —

I have the honor to acknowledge receipt of two communications from the Board of Gas and Electric Light Commissioners, notifying the Attorney-General that the New England Gas and Coke Company appears to have violated the provisions of Statute of 1885, chapter 314, section 7.

The first letter, dated Dec. 12, 1898, sets forth that the company “has failed to make its annual return to this Board, in the form prescribed by this Board, on or before the second Wednesday of September, A.D. 1898.”

The second letter, dated Jan. 19, 1899, states that the company “has refused and neglected to furnish any statement of certain information required by the Board, touching the condition, management and operations of the company, although requested so to do on the twelfth day of December, 1898.”

These notifications are given to the Attorney-General under the provisions of section 12 of said chapter, which provides that, whenever any gas company violates or neglects to comply with the provisions of the statutes, the Board shall give notice thereof, in writing, to such corporation and to the Attorney-General, who “shall take such proceedings thereon as he may deem expedient.” Proceedings against the company being thus left to the discretion of the Attorney-General, I have deemed it my duty to consider

carefully whether, upon the facts stated, the company has violated the provisions of the statute. As a result of my examination, I am clearly of the opinion that no violation of law appears, and that I should not institute proceedings against the company. Although your Board is not responsible for the action of the Attorney-General, it is due to it that I state briefly the reasons which have led me to these conclusions.

The section in question (Statutes of 1885, chapter 314, section 7) provides that every gas company “shall annually make a return to said Board in a form and at a time prescribed by said Board, setting forth the amount of its authorized capital, its indebtedness and financial condition on the first day of January preceding, and a statement of its income and expenses during the preceding year, together with its dividends paid or declared, and a list containing the names of all its salaried officers and the amount of the annual salary paid to each; and said return shall be signed and sworn to by the president and treasurer of said company and a majority of its directors. Every such company shall also at all times, on request, furnish any statement of information required by the Board concerning the condition, management and operations of the company, and shall comply with all lawful orders of said Board.”

The New England Gas and Coke Company is not a corporation. Your letter assumes, however, that the company is made subject to the provisions of the section quoted, by the Statutes of 1886, chapter 346, section 7, which provides that, in the construction of the statute the provisions of which it is alleged have been violated, “the terms ‘gas company’ and ‘corporation’ shall include all persons owning or operating works for the manufacture and sale of gas for heating or illuminating purposes within the Commonwealth.”

Before discussing what I deem to be the principal question involved, it may be well to allude briefly to one of the claims made by the company as a reason for not making the returns required by the statute. Statutes of 1886, chapter 346, section 2, after providing that the returns to be made by gas companies shall be made on or before the second Wednesday of September in each year, further provides “that manufacturing companies, in which the manufacture of gas is a minor portion of their business, shall only be required to keep accounts of the expenses and income of their gas business.” I am informed that one of the contentions of the New England Gas and Coke Company is that it is not required to make returns to your Board because the manufacture of gas is to be a minor portion of its business, and that it has submitted esti-

mates tending to show that the value of the gas product will be less than that of the coke manufactured. I have no difficulty with this contention. It is conceded that in all essential respects the process of the company in question is similar to that of other gas companies manufacturing coal gas, the only difference claimed being that, by the methods designed to be employed by this company, a relatively larger proportion of coke will be manufactured. When coal is treated for the production of gas, the resulting products include gas and coke and ammonia. Ordinarily, the coke is of less value than the gas. The New England Company claims that its product of coke will be more valuable than the gas, although it admits that no separate account can be kept of the expense of manufacturing gas, which shall not include all the expenses of treating the coal employed.

The statute upon which the company relies was intended to exempt manufacturing corporations which carry on a gas business, in addition to and entirely separable from their principal business, as to which an account of the expenses and income from such incidental business might be accurately determined. But the business of this company is the manufacture of coal, by one process, into gas, coke and other by-products. This is its principal, and, so far as I know, its only business, and it is not exempt from making returns merely because it may happen that the coke produced is worth more than the gas. Both are products of one process of manufacturing.

If the contention of the New England Company was sound, any gas company would be exempt from making a return whenever it could show that the income from what are usually termed *by-products* exceeded that derived from the sale of gas. Such a construction would make the enforcement of the salutary provisions of the statute, which are designed for the protection of the gas-consuming public, dependent entirely upon the market value of the various products of the gas retort. This, obviously, was not the intention of the Legislature, and is not a reasonable construction of the provisions in question.

My principal difficulty arises from the fact that the gas company is not now engaged in the manufacture or sale of gas. If it were a gas corporation, this fact would make no difference. Such a corporation becomes subject to the jurisdiction of your Board as soon as it is incorporated. It is essentially, and by express provisions of its charter, a gas corporation. It exists as such under the authority and by sanction of the Legislature. It cannot plead to the jurisdiction of your Board that it is not engaged in the manu-

facture of gas; for it is, nevertheless, a gas corporation, subject from its inception to all the provisions of law applicable to such corporations.

The New England Gas and Coke Company, however, is not a corporation, but an unincorporated, voluntary association. The title is but a designation of certain trustees, holding property upon certain trusts set forth in a declaration of trust dated Sept. 30, 1897. The declaration of trust provides that the trustees shall use the property conveyed to them in trust, "in manufacturing, buying, selling and dealing in coal, oil, coke or gas, and all the products thereof of every description, and any business similar thereto, including electric business of all kinds;" and the trustees are to divide the profits of the business ratably among certain persons called shareholders, in proportion to the number of shares held by them. The original shareholders, with the number of shares, are stated in the declaration; and it is provided that certificates of shares shall be issued to each shareholder, which certificates may be transferred to others whose names shall be recorded on the trustees' books, the transferee to be held to have assented to the terms of the trust by the fact of his acceptance of the transfer of the shares. The death of a shareholder does not determine the trust, nor give his personal representative a right of accounting, but simply entitles him to a new certificate of stock, upon the acceptance of which he succeeds to all the rights of the deceased under the trust. No shareholder has the right to call for a partition, accounting or a division of the trust property.

Upon the death or removal of any trustee, his successor is to be appointed by the remaining trustees or by the court; and such new trustee shall have the same powers and be subject to the same duties as an original trustee. Unless terminated by the action of a percentage of the stockholders, the trust is to continue for fifty years, unless all of the trustees now living shall have died more than twenty-one years prior to the expiration of fifty years; in which case the trust is to terminate at the expiration of such twenty-one years. At the termination of the trust, the property is to be divided or sold and divided among the shareholders. The holders of two-thirds of the shares may alter or terminate the trust at a properly called meeting.

The trustees are empowered, among other things, to make certain contracts, borrow money, give notes or other obligations, mortgage the trust property to secure the payment of such obligations or notes, and, generally, to do all things necessary to execute the trust; but express limitations are put upon their powers, so

that they are not authorized to bind the shareholders personally by any contract or by any act, neglect or default ; and this exemption applies also to the trustees themselves ; but it is provided that any party injured shall have recourse for satisfaction solely to the trust estate. Every note, bond, obligation or contract shall give notice of these limitations on the power of the trustees by a direct reference to the declaration of trust.

It is plain that these provisions, while in many respects resembling those peculiar to corporations, do not constitute the New England Gas and Coke Company a corporation. There is no such thing as a corporation (excepting, perhaps, a corporation sole) at common law. The essential features of corporations can only exist by legislative authority, either under general laws authorizing the formation of corporations, or under special charters. The company in question has no special charter, and it is not contended, and cannot be claimed, that it has complied with, or attempted to comply with, the general statutes authorizing the forming of corporations. There is in this Commonwealth no form of association midway between a corporation and a partnership. Although a partnership is in the form of a joint stock company, it is held to be merely a partnership. (*Tappan v. Bailey*, 4 Met. 429 ; *Tirrell v. Washburn*, 6 Allen, 466 ; *Edwards v. Warren Linoline Works*, 168 Mass. 564.) It is immaterial that the shares of the company are transferable. (*Phillips v. Blatchford*, 137 Mass. 510. *Vid.* also *Ricker v. American Loan and Trust Company*, 140 Mass. 346.)

So far, therefore, as the provisions of the statutes relating to gas companies are applicable only to gas corporations, they cannot be enforced against the New England Gas and Coke Company. It has clothed itself in the garb, and assumed the form and appearance of, a corporation ; but it is, nevertheless, a voluntary association of individuals, without corporate power or authority, and has no greater rights, and is subject to no greater duties or liabilities, than any association of individuals or even than any individual. For the purposes of the statutes relating to the powers of your Board, it is to be treated precisely as though it were an individual.

This being so, what duty of making returns did the Legislature intend to impose upon an individual engaging or proposing to engage in the manufacture and sale of gas ? A statute requiring from individuals engaged in business in this Commonwealth information regarding the condition, management and operations of their business is one which must necessarily impose upon such

individuals special burdens and duties not required of other classes in the community. The statute purporting to impose such burdens must, therefore, in my opinion, be strictly construed. (Black on Interpretation of Laws, p. 300.)

In view of these principles, which are fundamental and well settled, I cannot believe that it was the intention of the Legislature to impose upon an individual any duty of making returns or of furnishing information as to his private business. The building of factories and retorts by an individual, even the making of executory contracts for the future sale and delivery of gas to a corporation, are matters of private business, so far, at least, as relates to the contractor. The supervision of the Commonwealth over the operations of an individual is only warranted when, by actually engaging in the business of supplying gas, he serves the public. There is a clear distinction in this respect between an individual and a gas corporation. As I have already pointed out, the corporation is the creation of the Commonwealth, acquires its rights under the laws of the Commonwealth, and, whether engaged in business or not, is and should be subject to all the provisions governing such corporations. An individual, on the other hand, is not within the purview of the statute, and does not become subject to the jurisdiction of your Board, by reason of any intentions he may have formed or any preparations he may have made, until he comes into actual relation with the gas consumer.

I am of the opinion, therefore, that the New England Gas and Coke Company, being but a voluntary association of individuals, and not being engaged in the manufacture or sale of gas, is not at present required to make returns to your Board, nor to answer inquiries as to its business or financial condition.

MUNICIPAL OWNERSHIP.

Official reports relative to action about a municipal gas or electric lighting plant have been received from 211 towns and cities. This number includes all those in which the population exceeds 1,500. Of these municipalities, 181 have taken no action during the year.

The towns of Revere and Rockport have considered the subject for the first time. During the year the town of Belmont began to light its streets and supply private consumers from its own plant.

Pages 59-62 contain a tabular statement intended to show briefly all action within the State in respect to the municipal

ownership of gas or electric light plants prior to 1898. The pages following contain carefully prepared abstracts from the reports of town officers, showing the history of this movement during the last calendar year. Later, on pages 78-91, inclusive, appear the financial and physical data compiled from the annual returns for the year ending June 30, 1898, and from correspondence with the managers of the plants. In Appendix B will be found, under date of June 30, 1898, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities.

The following explanation of these financial statements, from the last annual report of the Board, is inserted here to aid in their examination : —

In these balance sheets the various plant assets represent the actual expenditure for these items, less depreciation charges ; and the item of "cash or town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations, — that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations and overdrafts" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an appropriation for construction. While such appropriations are not strictly liabilities, in the ordinary acceptance of the term, they belong in any proper system of accounting upon the same side of the ledger as bonds and notes outstanding, and in the returns are for convenience grouped with them under the same designation. The item of "depreciation" in the profit and loss accounts represents a charge of 5 per cent. upon the cost of the plant as shown by the accounts, except in certain cases where the local management have thought it advisable to make a larger charge. Five per cent. has been the rate usually adopted, because that is the rate mentioned in the municipal ownership act.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1898.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Arlington, . . .	Dec. 29, 1894,	-	May 13, 1895,	Investigating committee report in 1895.
Ayer, . . .	Nov. 15, 1897,	-	-	-
Belmont, . . .	March 2, 1896,	Aug. 20, 1896,	-	-
Beverly, . . .	-	-	-	Adverse committee report, 1897.
Braintree, . . .	Aug. 25, 1891,	Oct. 29, 1891,	-	Plant for electric street lighting only, started Oct. 15, 1892. Commercial plant completed October, 1894.
Brookton, ¹ . . .	Dec. 30, 1892,	Nov. 9, 1893,	-	Proposition rejected by the voters at annual election in December, 1893.
Brookline, . . .	-	-	-	Adverse committee report accepted in 1891.
Cambridge, ¹ . . .	Nov. 23, 1893,	{ Dec. 12, 1894, }	-	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896.
Canton, . . .	-	{ Dec. 31, 1895, }	-	Investigating committee appointed, 1897.
Chicopee, ¹ . . .	Nov. 30, 1891,	Dec. 16, 1892,	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Concord, . . .	March 30, 1896,	March 29, 1897,	-	-
Danvers, . . .	-	-	-	Under special act. Plant for electric street lighting only, started Jan. 2, 1889. Plant for commercial lighting built in 1896.
Dedham, . . .	-	-	-	Investigating committee appointed, 1897.
East Bridgewater, . . .	-	-	-	Investigating committee appointed, 1892. No report.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1898—Continued.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.		Remarks.
Everett, . . .	March 1, 1892, ²	{ March 18, 1893, ¹ Jan. 9, 1894, }	Jan. 26, 1892, ²	{	Adverse committee report adopted Nov. 27, 1894.
Fall River, ¹ . . .	—	—	—	—	Adverse committee report in 1895.
Framingham, . . .	—	—	—	—	Adverse committee report adopted Oct. 5, 1891.
Haverhill, ¹ . . .	Dec. 8, 1892,	—	Dec. 30, 1891,	—	Investigating committee, 1891.
Hingham, . . .	March 13, 1893,	July 26, 1893,	—	—	Investigating committees, 1891 and 1892. Electric distributing plant purchased from Weymouth Company. Current bought from that company.
Holyoke, ¹ . . .	Dec. 15, 1896,	Jan. 5, 1897,	—	—	Popular vote upon establishing an electric light plant Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512
Hudson, . . .	July 1, 1891,	Sept. 2, 1891,	—	—	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Hull, . . .	June 28, 1894,	Oct. 6, 1894,	—	—	Plant of local company bought Oct. 15, 1894.
Lawrence, ¹ . . .	—	—	—	—	Investigating committees appointed, 1893 and 1897.
Lexington, . . .	—	—	—	—	Investigating committee appointed, 1893.
Malden, ¹ . . .	—	—	—	—	Proposition for investigating committee lost Oct. 15, 1891.
Manchester, . . .	—	—	—	—	Investigating committee appointed, 1893. Report made with no recommendations.
Marblehead, . . .	June 22, 1891,	June 15, 1892,	—	—	Plant constructed in 1894.
Medford, ¹ . . .	April 15, 1893,	April 30, 1894,	—	—	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued.

Melrose,	.	.	June 8, 1891,	March 21, 1892,	-	Town refused to authorize bonds for a plant, March 28, 1892.
Methuen,	.	.	-	-	-	Voted to pass over article in warrant, 1891. Investigating committee appointed, 1895. Subject referred to next annual meeting, 1897.
Middleborough,	.	.	March 25, 1893,	Oct. 28, 1893,	-	Combined gas and electric plant purchased of local company.
Natick,	.	.	-	-	-	Voted to pass over article in warrant, 1897.
Needham,	.	.	March 7, 1892,	May 31, 1892,	-	Electric distributing plant for street lighting only constructed, 1893.
New Bedford, ¹	.	.	-	-	-	Unfavorable committee report accepted, Sept. 11, 1890. Investigating committee appointed, 1897.
Newton, ¹	.	.	Dec. 4, 1893,	-	-	Three years' contract with local company made in 1894. Resolve adopted favoring a plant solely for municipal purposes.
North Attleborough,	.	.	June 30, 1891,	April 16, 1892,	-	Plant built in 1894.
Norwood,	.	.	-	-	-	Favorable committee report tabled April 19, 1892.
Peabody,	.	.	June 18, 1891,	Aug. 20, 1891,	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Plymouth,	.	.	-	-	-	Investigating committee appointed 1891.
Reading,	.	.	Oct. 2, 1891,	March 7, 1892,	-	Construction of plant begun in 1894.
Rockland,	.	.	-	-	-	Investigation by committee authorized, 1896. Favorable report, 1897; no action taken.
Saugus,	.	.	-	-	-	Investigating committee appointed, 1897.
Sharon,	.	.	-	-	-	Investigating committee appointed, 1897.
Spencer,	.	.	-	-	-	No further action proposed.
Somerville, ¹	.	.	-	-	Oct. 6, 1891, Dec. 29, 1897,	
Springfield,	.	.	-	-	-	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve. Adverse report from investigating committee, 1893. Five years' contract made with local company in 1894.

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1898 — Concluded.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.		Remarks.
Stoneham, . . .	June 29, 1893,	-	-	-	Subject considered in 1894, but action postponed indefinitely.
Stoughton, . . .	April 12, 1892,	{ June 16, 1892, }	-	{ }	Schedule of gas and electric property filed by company. Action of 1892 thought to be ineffective.
Taunton, ¹ . . .	Dec. 14, 1895,	{ June 29, 1893, }	-	{ }	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local company taken in 1897, under decree of court.
Wakefield, . . .	July 9, 1891,	Aug. 15, 1892,	-	-	Plant of local company taken in 1894, under decree of court.
Waltham, ¹ . . .	Dec. 23, 1895,	-	Dec. 28, 1896,	-	Proposition tabled in city council, 1897.
Wellesley, . . .	March 7, 1892,	June 8, 1892,	-	-	Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892.
Westfield, . . .	Mar. 8, 1897,	-	-	-	-
West Springfield, . .	Sept. 10, 1895,	{ April 6, 1896, }	-	-	-
Weymouth, . . .	-	{ April 5, 1897, }	-	-	-
Whitman, . . .	Dec. 30, 1891,	-	July 13, 1892, }	-	Subject indefinitely postponed, March 4, 1889.
Winchester, . . .	Mar. 6, 1893,	June 22, 1893,	June 27, 1896, }	-	Investigating committee appointed, 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Woburn, ¹ . . .	Dec. 31, 1892,	Nov. 14, 1893,	-	-	-

¹ The votes stated were passed by the city council.

In the town of *Ayer*, at a meeting on April 4, the following was proposed: "Is it expedient for the town of Ayer to exercise the authority conferred upon towns under the provisions of chapter 370, Acts of the year 1891, and amendments thereto, to establish and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal purposes, and for such of its inhabitants as may require and pay for the same?" The vote on this was: yes, 233; no, 142; and the proposition was declared lost, two-thirds not having voted in the affirmative.

The commissioners appointed by the court in 1897, in the suit against the town of *Belmont* by the Somerville Electric Light Company, "to adjudicate what property . . . shall be purchased by the town . . . and what the price, time and other conditions of the sale and delivery shall be," reported an award on March 25. This was afterward confirmed by the court, and the property was delivered to the town on May 3.

The total cost of the plant to the town was \$10,742.85, divided as follows: award by the commissioners, \$9,375; paid for pole line on the dividing line between Belmont and Cambridge, not covered by the award, \$125; for property installed after date of the company's inventory, \$421.78; town's share of commissioners' fees, \$375; cost of litigation, \$446.07.

This property was originally offered by the company for \$15,000, and the offer of the town in October, 1896, was \$5,500. On April 4, at an adjournment of the annual town meeting, it was voted, 75 yes to 0 no, to appropriate the sum of \$14,000, together with the premium on the sale of proposed bonds, "for the purchase, repair and extension of the electric light plant," and to authorize the issue therefor of notes to the amount of \$14,000, "in pieces of \$1,000 each, bearing date the day of their issue, payable in thirty years, and bearing interest at the rate of 4 per cent. per annum, payable semi-annually; and that a sinking fund be established in accordance with law to provide for the payment of said bonds." These bonds were issued June 1, at a premium of 5 per cent., or \$14,700.

On May 26, the selectmen were authorized "to sell to the Cambridge Electric Light Company any portion of its electric light plant in the city of Cambridge or adjacent thereto." Negotiations are about completed for the sale of this portion of the plant at the price paid for it by the town.

The town has purchased a distributing plant only, and has built no generating station. It has made a three-years contract with the Somerville Company for the current necessary to operate its lights.

In the city of *Beverly*, on September 6, the following was offered in the city council:—

Ordered, That it is expedient for the city to exercise the authority conferred by section 1, chapter 370 of the Acts of the year 1891, entitled "An act to enable cities and towns to manufacture and distribute gas and electricity," and the provisions of said section are hereby accepted; and it is further

Ordered, That, under the limitations of said act and acts in amendment thereof and in addition thereto, the city council hereby decide that the city will construct, purchase, lease or establish one or more plants for the manufacture and distribution of gas and electricity, for furnishing light, heat and power for municipal use, and for the use of such of its inhabitants as may pay for the same; and it is further

Ordered, That immediately upon the passage of this order, the mayor shall make written request upon the Beverly Gas and Electric Company, a corporation owning a gas and electric plant in this city, to make and file with the city clerk within thirty days a detailed statement of all the property and plant of said company then existing, which said company may propose to sell to the city, if any, with the terms of sale proposed therefor, in case the city shall complete its decision to establish such plant or plants.

This order was referred to the joint standing committee on fuel and street lights. On October 17 this committee reported, and estimated the probable cost to the city of taking over the electric portion of the plant of the local company, with the cost of necessary extensions for five years following, at not over \$100,000, and the annual cost of operation at \$18,900. No estimate was given of the probable cost to take over the gas plant or to operate it, but the opinion was expressed that there would be no loss to the city

in so doing. The committee recommended the adoption of the order. The report and order were referred to the next city government.

In the town of *Braintree*, at an adjournment, on March 21, of the annual town meeting, it was voted to appropriate “\$430 for electric light sinking fund, to be paid from the revenue derived from commercial and domestic light;” and on April 15, at an adjournment of the same meeting, it was voted to appropriate “\$9,000 for operating street lighting system, and the balance of the revenue derived from commercial and domestic lights, meter rents and jobbing, after deducting \$430 voted for sinking fund, for operating expenses and connecting new users.” A committee, appointed at a meeting of the town on April 5, 1897, “to consider the matter of unauthorized highway occupancy by A. S. Morrison *et als.*, and to ascertain the status and legal rights of the town in relation to the claims of certain rights and privileges of said A. S. Morrison *et als.*,” reported, on April 29, 1898, as follows:—

First.—The committee has taken counsel in the matter, and is advised that it is within the provisions, and, in fact, is the duty of the surveyors of highways to remove, after proper notice to the owners, any and all wires and poles, in, on or over highways of said town, for the placing of which wires and poles no license or permit has been given by the proper authorities of the town.

Second.—The committee is advised that all unauthorized use of the highways may be restrained by the courts upon the application of the Board of Gas and Electric Light Commissioners, whose duty it is to make such application to the courts upon petition of the town setting forth such unauthorized use of the highways, provided the allegations of said petition are maintained at the hearing upon said petition which said Board will give. In view of the importance of the subject, the value of the town’s plant for electric lighting and the absolute certainty that its revenue and value must certainly decrease if unauthorized and illegal encroachments upon its legitimate territory are permitted to continue, the committee advise that the town avail itself of the remedy in paragraph 2 of this report, “that a committee be appointed and authorized by vote of the town, to jointly with the board of selectmen, or otherwise, petition the Board of Gas and Electric Light Commis-

sioners, and prosecute said petition to a conclusion for such action by said Board as will tend to prevent unauthorized use of the highways of Braintree by the said A. S. Morrison *et als.*”

This report was accepted and its recommendations adopted. It was also voted “that said committee be continued with full power and authority to prepare and prosecute to a conclusion a petition to the Board of Gas and Electric Light Commissioners for such action by said Board as will tend to restrain and prevent the unauthorized use of the highways of Braintree by the said A. S. Morrison *et als.*, said committee to have full power and authority in the premises, to employ counsel and to do and perform all acts and things necessary to carry out the intention of the town.” It was also voted “that the surveyors of highways of the town of Braintree be and they are hereby instructed to forthwith notify in writing any and all persons now occupying the highways of the town with poles and wires, without authority from the town, to remove said poles and wires within ten days from the date of said notice.” Such notice was given on May 9. A petition substantially in compliance with the above report and vote was filed with the Board of Gas and Electric Light Commissioners, and has been partially heard.

In the town of *Canton*, at the annual meeting in March, the committee appointed in 1897 to consider the advisability of purchasing an electric light plant for street and commercial lighting asked and were granted further time.

The town of *Concord*, at a meeting on April 4, voted “to construct, purchase, establish and maintain a plant for the manufacture and distribution of electricity for furnishing light for municipal use, and for the use of such inhabitants as may require and pay for the same and for furnishing to citizens electricity for heating purposes and for power, all in substantial accordance with the reports of the committees on electric light and sewerage.”

This committee recommended, in view of the fact that sewerage work was to be considered during the year : —

First. — That the town also construct this year an electric light and power plant to furnish electricity for municipal and commer-

cial lighting and for heating and power purposes, the power and generating works of such plant to be located and installed at the pumping station of the said sewerage works; and,

Second. — That to defray the cost of said electric plant, the bonds of the town of Concord to an amount not exceeding \$35,000 be made and issued in accordance with the provisions of chapter 370 of the Acts of 1891 and any amendments thereof.¹

It was also voted “to choose a municipal light board of three, and to vest in them full power and authority to construct, purchase, maintain and operate the plant.” Bonds to the amount of \$35,000 were authorized for this purpose, “payable in not exceeding thirty years from the date thereof, and bearing interest at not exceeding 4 per cent.” It was further voted to establish “a sinking fund, to extinguish at maturity the debt incurred for the establishing of the electric light plant, such sinking fund to be held and managed by the trustees of town donations; and to such fund there shall be paid annually at least 1 per cent. of the principal of said debt, and the municipal light board may apply to and pay in to said fund the whole or any portion of the premium or price above par at which the bonds, representing said debt, shall be sold, and not required to be paid out for the construction of said plant.” It was also voted “to appropriate for the

¹ At a meeting on March 25, 1889, a committee of five was appointed, to consider what action the town should take with reference to lighting its public streets and ways with electricity, and report at the next annual meeting. The first report of this committee was a verbal report, in 1894, to the effect that it had a project in mind for the purchase of a certain water privilege and power for the operation of an electric light plant. At the annual meeting, in April, 1895, the committee reported that it had abandoned its former project, and, in view of the fact that the town was considering the construction of a system of sewerage, it had been suggested that possibly power for electric lighting could be obtained from the power plant of said system. The committee recommended that it be instructed to co-operate with the committee on sewerage, “to determine the feasibility of having a common power plant to operate an electric lighting system in connection with the proposed sewerage works.” The report of the joint committee on electric lighting and sewerage was accompanied by the report of an electrical engineer, estimating that the power portion of the electric plant might be used for the sewerage pumping, and that the entire electric plant would cost about \$31,500. The committee reported that, in their opinion, it would be unwise to construct both the sewerage and electric plants in the year 1897, and that, if either were to be constructed that year, it should be the sewerage plant. They recommended the town to avoid entering into any contract with any private person or corporation for electric street lighting, and that the town, having voted in March, 1896, do, at the annual meeting in 1897, vote for the second time its acceptance of the provisions of chapter 370 of the Acts of 1891.

financial year 1898-99 the sum of \$4,000 for the payment of interest on the debt incurred for the establishing of the electric light plant, for the payment of the required contribution to the sinking fund for said debt, and for the expense of running such plant and conducting the business for supplying electric light." On July 23 the following was adopted:—

Resolved, That it is the wish of the town that a municipal light board provide for the lighting of the town an overhead system of electric lights, combining both the arc and incandescent system of lamps; a sufficient number of arc lights to be placed in public squares and at the intersection of the principal streets. Said system to be paid for by the issue of bonds authorized at our April meeting in 1898.

None of the bonds authorized have been issued. Some progress has been made in the construction of the electric lines, and the amount expended for this purpose, up to Jan. 1, 1899, was \$10,685.

In *Danvers*, at a special meeting on July 21, it was voted to "appropriate the sum of \$5,500 for the purpose of increasing the capacity of the electric light plant, and making such extensions as may be necessary to meet the demand for incandescent light." The treasurer was authorized to issue bonds to meet this appropriation, "said bonds to be dated July 1, 1898, and to be payable in thirty years from the date of issue, and to bear interest at the rate of 4 per cent., payable semi-annually." The treasurer was also authorized to sell these bonds, or "to pledge them to provide means to meet the appropriation."

At the annual meeting, in March, the town of *Hingham*, in addition to the appropriations for interest, appropriated \$4,700 for electric lighting, together with the unexpended "balance of the appropriation of 1897, amounting to \$1,316.43, and so much of the income from commercial lighting as may be needed." Four new electric lights were authorized, and \$70 was appropriated for their construction and maintenance. The municipal light board was also authorized to employ counsel "to bring suits or to prosecute in all cases of damage to the electric light plant or for collection of

bills, or to defend such suits as may be brought against the town from this department.”

The Holyoke Water Power Company filed with the city clerk of *Holyoke*, on January 8, a schedule of its gas plant and its electric plant, and offered to sell to the city the whole of both plants for \$1,000,000. The company also offered “to sell by lease, in such form as is ordinarily used for such conveyance by it in Holyoke, one-half of one mill power of water, to be used in connection with the gas plant, also sixteen non-permanent twenty-four-hour mill powers of water, to be drawn from the first level canal and used in connection with the electric plant; the lease thereof to be in the form ordinarily used for making such leases by the said company in said Holyoke, said non-permanent mill powers being fully described in the schedule filed herewith; the sum paid for rent of said mill powers to be \$1,500 a year for each and every one of said sixteen and one-half mill powers, payable in semi-annual payments, with proportionate rebate for such time in each and every six months as the water shall not be furnished.”

On January 13 a special committee, consisting of the mayor and three members of the city council, was constituted, with the duty “to examine the gas and electric light plants of the Holyoke Water Power Company, and ascertain the present value of the same; also to confer with the officers of said company, and determine, if possible, a price for such plants as will be mutually satisfactory.” The mayor also appointed, upon request of the city council, a committee of four citizens, to “act as an advisory board to the special committee appointed to examine the gas and electric light plants of the Holyoke Water Power Company.” The special committee reported, on February 15, that they had procured experts, who, with the permission of the company, were then engaged in the examination and valuation of the gas and electric plants. This committee further reported, under date of February 28, that the experts employed had not completed their reports, but had submitted “sufficient information to justify your committee in reporting the improbability of arriving at any amicable settlement with the Holyoke

Water Power Company, by reason of the exorbitant price demanded for said plant, and for other reasons." They recommended that "the offers made by the Holyoke Water Power Company in their schedule filed January 8, concerning the property to be sold, the price therefor and the terms of sale, be rejected."

On March 1 the city council voted "that, in the matter of the schedule of gas and electric light plants filed by the Holyoke Water Power Company, Jan, 8, 1898, the city does not agree with the said Holyoke Water Power Company as to what shall be sold or what the terms of sale and delivery, in accordance with the provisions of chapter 370 of the Acts of 1891 and acts in amendment thereof, shall be; and that the counsel for the city be authorized and instructed to file a petition, provided by said chapter, and to take such further steps as may be necessary to protect the rights and advance the interests of the city in the matter of establishing gas and electric light plants, according to the provisions of said chapter." The Water Power Company, on March 5, made application to the supreme judicial court to compel the city to take both its gas and electric light plants, and to pay for the same in accordance with the offer of the company as given above. Commissioners have been appointed under this petition to adjudicate what property, real and personal, including rights and easements, shall be purchased by the city, but no hearings have been given.

On May 4 a committee was chosen and "instructed to investigate the work of the municipal lighting committee, in conjunction with the mayor and city solicitor, and find out what progress has been made and what expense has been incurred and what further expense is liable to be incurred, in getting at the value of the gas and electric light plants of the Holyoke Water Power Company." This committee reported, on June 7, the following facts: that the municipal lighting committee had hired two gas and two electric non-resident experts, at a fixed price per day, to examine the plants and testify concerning them before the commission appointed by court; and that the committee had also engaged a number of local architects, civil engineers and contractors to make plans and estimates of the two plants, with

whom no arrangement concerning compensation had been made; that the work of all these had been completed and was in the hands of the city's legal counsel, "so that there will be no further expense connected with ascertaining the value of the plants; that the expenses of the committee, including such unpaid bills as had then been rendered, had been \$3,291.67."

The municipal light board of the town of *Hudson*, in its annual report, recommended that the arc system of street lighting be abolished and incandescent lights substituted, and in that connection that an additional dynamo of 2,000 lights capacity be purchased; also that the plant be operated to furnish electric power. At a session of the annual meeting of the town, on April 18, the municipal light board was instructed "to operate the street lights mornings during the winter months;" they were authorized "to furnish power, provided, however, that they secure a guaranty of cost, at least, before starting to purchase a new dynamo." The town refused to insure the electric light station or to abolish the system of arc lighting, but ordered the installation of not more than 10 additional arc lamps for street lighting, and the discontinuance of "such incandescent lamps as may be rendered unnecessary by the use of such arc lamps, and that such incandescent lamps or series lamps in their place may be removed to such new locations as may be deemed advisable by such board, provided that the total number of incandescent and series lamps used for street lighting shall not exceed 100." The municipal light board was also authorized to charge off from the value of the electric light plant the sum of \$11,750. The committee upon whose recommendation this action was taken stated that \$2,101.72 of this amount had been expended for legal expenses, and that they did not think "it good policy to carry along these fictitious values, and allow interest charges to be made against them." Five thousand dollars was appropriated for the purpose of purchasing a new dynamo and the extension of commercial lines, \$1,000 for the payment of note, and \$3,350 with the total income from the electric light plant for maintaining the same. At a meeting on June 10 it was voted "to issue notes to an amount not exceeding \$5,000 to pay the cost of

the new construction previously authorized, said amount to bear interest at the rate of 4 per cent. per annum, and to be payable at the rate of \$1,000 per annum." Certain additional incandescent street lights were ordered, and \$85 appropriated for their maintenance; \$200 was also appropriated to provide electric lights for the fire stations.

In the town of *Hull*, at the annual meeting, in March, the following appropriations were made for the electric light department: note payment, \$1,000; new construction, \$2,000; general expenses, \$7,000; extraordinary repairs on account of February storm, \$500; sinking fund, \$3,000; total, \$13,500. At a meeting on December 13 the sum of \$2,500 was appropriated "to repair damage to the electric light poles and wires caused by the storm of November 27," and the treasurer was authorized to hire the same on the town note for five years.

In the city of *Lawrence*, on February 14, a joint committee of the city council was appointed "for the purpose of determining the expediency of operating an electric light and power plant under the provisions of chapter 370 of the Acts of 1891 . . . and to report in detail as to conditions at present existing in other cities and towns as to the municipal ownership of electric lighting plants." This committee reported on March 21, and submitted the following order:—

Ordered, That it is expedient for the city of Lawrence to exercise the authority conferred upon cities and towns by chapter 370 of the Acts of the Legislature of the year 1891, and by acts amendatory thereof and supplementary thereto, and by section 1 of said chapter relative to the construction, purchase, leasing or establishing, and the maintenance, within the limits of the city of Lawrence, of a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of the inhabitants of the city as may require and pay for the same, as provided in said chapter.

Ordered, further, That, in the opinion of the city council, the city of Lawrence ought to construct, purchase, lease or establish and maintain within its limits one or more plants for the manufacture and distribution of electricity for furnishing lights as aforesaid.

This order was adopted in the common council, but was tabled in the board of aldermen on March 28. On January 24 a committee of the board of aldermen was appointed, to confer with certain public service corporations, including the Lawrence Gas Company. A schedule of rates agreed to by the gas company for electric street lights under a contract running until Jan. 1, 1902, was reported by this committee on April 11, and by vote of the aldermen on that date and of the common council on April 18 a contract with the company was authorized, in accordance with the terms of this report.

The town of *Marblehead*, on March 24, appropriated \$12,500 for current expenses for the municipal light board, and \$500 for construction purposes in connection with the plant.

In the city of *Medford* the commission on municipal lighting, established in 1895, reported, on December 6, its opinion, "that a plant can be established for commercial and municipal lighting, and operated so that the result would prove to be advantageous to the city." The report stated, further, that the commission "does not feel that it is advisable to recommend so large an outlay as must necessarily be called for in the establishment of a plant of this kind." This report was placed on file by concurrent vote of both branches of the city council.

In the town of *Methuen*, at the annual meeting, on March 12, the committee appointed in 1897 to consider the expediency of exercising the authority conferred by section 1 of chapter 370 of the Acts of 1891, made its report, to the effect that a first-class electric light plant of 100 1,200 candle-power arc lights capacity could be installed for \$16,000, ready to run; and that the cost of maintaining the same, operating the lights 282 nights in the year, until midnight, would not exceed \$4,500 for 80 lights, or \$5,200 for 100 lights. At an adjournment of this meeting, on March 19, a vote was taken upon the proposition, "Is it expedient for the town to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, said chapter being 'An act to enable cities and towns to manufacture and distribute gas and electricity.'" The vote was: yes, 242; no, 140. Two-thirds not having voted in the affirmative, the proposition was declared lost.

The town of *Middleborough*, at the annual meeting, in March, appropriated \$7,000 for the municipal light plant, in addition to the income of the plant and the unexpended balance of the previous year's appropriation, and \$150 for the services of the electric light committee appointed in the preceding year to make a special investigation of the plant and business.

At the annual town meeting in *Needham* \$2,500 was appropriated for the maintenance of the electric street lights and \$375 for extensions of the plant; \$350 was also appropriated for plant extension, with the proviso that any balance not expended for that purpose might be applied to maintenance. The selectmen were authorized to renew the contract for the supply of electric current by the Natick Gas and Electric Company for a term of five years, "if in their judgment they deem it for the best interest of the town so to do." On October 25 authority was given the Greendale Chemical and Electric Lighting Company to set poles and run wires for the purpose of doing commercial lighting.

The town of *North Attleborough*, at the annual meeting, in March, made the following appropriations on account of the municipal light department: for interest on bonds, \$2,000; for sinking fund, \$800; for maintenance, \$8,500 and unexpended balance of last year's appropriation.

At the annual town meeting in *Peabody* the following appropriations were made: for incandescent construction, \$1,500; for interest, \$1,895; for electric light plant extension note, \$2,000; for incandescent lighting note, \$1,000; for electric light sinking fund, \$800; for arc light extension, \$960; for extending commercial system, \$320; for placing a feed water heater at the station, \$700; for maintenance, \$7,500 and the income from the business.

The town of *Reading*, at the annual town meeting, in March, made the following appropriations on account of the electric lighting plant and business: for interest, \$2,356; for maintenance, in addition to the income, \$5,000; for extensions, \$500; for installation of new dynamo, \$3,000. The treasurer was instructed to borrow the amount last named in two notes: one for \$1,000, payable in three years; and one for \$2,000, payable in six years.

In the town of *Revere*, at a meeting on December 5, a committee of seven was appointed to consider the advisability of the town building its own line of gas pipes for supplying gas to the town and its inhabitants.

In the town of *Rockport* the contract for street lighting expired August 10. On March 7, at the annual town meeting, a committee was appointed to investigate the subject of street lighting; and on May 16, after a preliminary report, this committee was continued in power until the next annual town meeting. At a special meeting, on June 21, this committee recommended that the town "accept the provisions of chapter 370 of the Acts of the year 1891, and proceed to erect a plant for municipal lighting, according to the provisions of said act." At this meeting the proposition that the town start an electric light plant was indefinitely postponed, the committee on electric light was discharged, and the selectmen were authorized to make a contract with the Gloucester Electric Light Company for street lighting until March 1, 1899.

In the town of *Saugus* the committee of investigation, appointed in March, 1897, reported, at the annual meeting, on March, 14, 1898, asking that a certain sum be appropriated to enable the committee to secure plans and specifications as a basis for bona fide estimates of the cost of a plant; and at the same time presented a proposition from the Lynn Gas and Electric Company for the supply of lights for a five-year term, with a proviso that the contract may be terminated whenever the town may vote to establish a municipal plant in accordance with existing laws. At an adjournment of this meeting, on March 28, the sum of \$150 was appropriated for the use of the committee, and a contract was authorized with the Lynn Gas and Electric Company for a term of five years, in accordance with the above proposition.

In the town of *Sharon* the committee, appointed in 1897, reported at the annual meeting, on March 7, 1898, recommending that the town should vote to have electric lighting; and that if a system be installed, the town should own the lines and purchase the energy from the Blue Hill Electric Company of Canton. This report was accepted.

In the city of *Springfield* the board of aldermen on February 14, and the common council on February 21, instructed the committee on lighting streets "to consider and investigate and report to the city council the advisability and desirability of municipal lighting for the city of Springfield; and said committee is authorized to expend the sum of not exceeding \$150 for such investigation." This committee, on November 21, presented an elaborate report, closing as follows: "Your committee is of the opinion that it is not advisable at the present time to enter into such an undertaking." This report was accepted in both branches of the city government on the date of its presentation.

The city of *Taunton* has appropriated \$5,000 and the current receipts of the department "for the maintenance and expenses of the municipal lighting department." Three thousand five hundred dollars was appropriated for "general construction purposes of the municipal lighting plant, for erecting new street lights, poles and other necessary things," and a loan running ten years from June 1, 1898, was authorized therefor. Four hundred dollars additional was appropriated, on November 17, "for construction account of the municipal lighting plant, the same to be charged to the appropriation for street lights." The board of aldermen, on March 24, granted authority to the Atlas Tack Company to construct a line of wire under certain streets, for the purpose of supplying their factories with electricity from their own plant. The board of aldermen, also, on March 10, over the mayor's veto, authorized the Massachusetts Real Estate Company to construct a line of wire under a street, for the purpose of lighting certain buildings owned by it. Over this line the lessee of the company has supplied several buildings formerly supplied with light from the city's plant. As a part of the arrangement with the city, the company purchased of the city for \$340 the inside wiring of these buildings.

The town of *Wakefield* made the following appropriations at the annual meeting in March: for the municipal light plant, the income and \$1,500; for extension of gas mains, \$3,000; for extension of electric lines, \$500; for salary of municipal light board, \$250.

At a meeting, on January 20, in the town of *Wellesley*, \$700 was appropriated for electric street lights and \$50 for electric lights in the free library. On March 14, the further sum of \$100 was appropriated for lighting the library with electric lights; \$3,800 for lighting, maintaining and repairing electric lights; and \$400 for interest on electric light mortgage.

In the town of *Westfield*, at the annual meeting, on March 1, upon the question, "Shall the town of Westfield exercise the authority conferred in section 1 of chapter 370 of the Acts of the year 1891, entitled 'An act to enable cities and towns to manufacture and distribute gas and electricity,'" the vote was: yes, 1,306; no, 445; blanks, 424; and the question was declared carried in the affirmative. On April 12 the company filed with the town clerk a schedule of its property, with a notice that it desired to sell the same to the town; the price named in this offer was \$250,000. On January 4 the company filed in the supreme judicial court its petition to compel the town to purchase under the statute. On December 14 commissioners were appointed to determine what property should be sold by the company, and what the price, time and other conditions of the sale and delivery of the same should be.

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1898; the population of each, according to the census of 1895; the kind of supply and the year when the same was begun; the amount invested in the plant from the inception of the enterprise to June 30, 1898, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the last annual return, and the amount per thousand raised by taxation. The towns of Belmont, Hingham, Needham and Wellesley have only distributing plants, and buy their electricity, the first named from the Somerville Electric Company, the second from the Weymouth Light and Power Company, and the other two from the Natick Gas and Electric Company. The town of Belmont began to sell light on May 2.

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Investment.	Valuation of Estates.	Tax Rate per Thousand.
Belmont,	2,843	1898,	Electric lighting, . .	\$14,000 00	\$4,092,130	\$15 00
Braintree,	5,311	For streets, 1892, } Commercial, 1894, }	Electric lighting, . .	65,782 00	4,457,425	18 20
Chicopee,	16,420	1896,	Electric lighting, . .	96,450 00	9,311,940	18 10
Danvers,	8,181	For streets, 1889, } Commercial, 1896, }	Electric lighting, . .	36,524 00	4,976,575	19 20
Hingham,	4,819	1895,	Electric lighting, . .	23,932 00	4,022,547	14 50
Hudson,	5,308	1897,	Electric lighting, . .	39,454 00	2,903,242	18 60
Hull,	1,044	1894,	Electric lighting, . .	116,367 00	3,799,939	17 20
Marblehead,	7,671	1895,	Electric lighting, . .	83,517 00	5,640,290	19 20
Middleborough,	6,689	1893,	Gas and electricity, .	104,141 00	3,347,420	22 10
Needham,	3,511	1893,	Electric street lighting,	15,017 00	3,307,900	15 80
North Attleborough,	6,576	1894,	Electric lighting, . .	57,159 00	3,819,860	21 40
Peabody,	10,507	For streets, 1892, } Commercial, 1893, }	Electric lighting, . .	78,323 00	7,644,550	16 00
Reading,	4,717	1895,	Electric lighting, . .	70,500 00	4,044,239	18 00
Taunton,	27,115	1897,	Electric lighting, . .	139,401 00	20,283,780	16 80
Wakefield,	8,304	1894,	Gas and electricity, .	186,500 00	7,531,436	17 00
Wellesley,	4,229	1892,	Electric street lighting,	17,000 00	7,861,350	11 00

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years:—

ELECTRIC.

	YEAR ENDING JUNE 30.	
	1897.	1898.
RECEIPTS:—		
From sale of commercial arc lights,	\$268 26	\$7,672 87
sale of commercial incandescent lights,	28,305 86	59,740 22
sale of domestic incandescent lights,	21,392 06	15,518 41
sale of electric power,	252 00	3,148 04
rent of meters,	1,015 54	1,183 98
other sources,	872 38	918 07
	\$52,106 10	\$88,181 59
EXPENSES:—		
Coal,	\$37,412 33	\$45,810 74
Oil and waste,	1,902 66	2,470 45
Water,	1,145 49	1,395 41
Wages at station,	24,940 41	32,962 03
Repairs of real estate,	522 52	671 14
Repairs of steam plant,	6,593 32	5,068 67
Repairs of electric plant,	2,584 20	1,728 86
Station tools and appliances,	326 59	355 63
Wages for care of lights, etc.,	10,519 52	12,992 96
Repairs of lines and lamps,	9,449 81	13,057 26
Carbons,	3,239 90	3,575 09
Incandescent lamps,	1,165 84	1,758 06
Globes,	131 69	532 07
Distribution tools and appliances,	1,393 42	4,891 13
General salaries,	10,820 01	13,886 63
Committee expenses,	234 69	116 42
General office expenses,	2,099 78	2,452 93
Rents,	539 00	369 00
Insurance,	3,747 67	5,011 49
Law expenses,	2 00	42 00
Claims,	150 00	100 00
Bad debts,	121 86	286 30
Incidentals,	3,219 17	1,001 93
	\$122,261 88	\$150,536 20
Leaving a loss in operating account of	\$70,155 78	\$62,354 61
To which is to be added the following items:—		
Interest on notes and bonds,	25,955 88	33,147 98
Depreciation,	39,777 15	54,282 56
Losses on jobbing,	273 64	156 46
Leaving, as the cost of town and city lighting,	\$136,162 45	\$149,941 61

GAS.

	YEAR ENDING JUNE 30.	
	1897.	1898.
RECEIPTS:—		
For gas sold by meter,	\$14,679 16	\$14,468 59
From sales of coke,	639 51	519 21
sales of tar,	664 40	723 85
other sources,	49 48	8 37
Total,	\$16,032 55	\$15,720 02
EXPENSES:—		
Coal,	\$4,386 70	\$3,956 21
Gas oil,	1,020 54	867 77
Water,	43 48	17 15
Wages at works,	2,758 24	2,751 70
Repairs and maintenance of works (including re- newal of retorts,)	497 71	496 10
Tools, apparatus and machinery,	72 12	74 84
Wages of meter takers, clerical labor in distribution department,	297 07	251 00
Repairs, renewals and maintenance of mains and services,	387 69	331 88
Repairs and renewals of meters,	208 65	108 87
General salaries,	1,571 75	1,430 95
Committee expenses,	90 00	19 39
General office expenses,	305 04	271 93
Insurance,	226 24	162 38
Bad debts,	29 80	92 61
Incidentals,	256 29	253 13
Total,	\$12,151 32	\$11,085 91
Leaving an apparent profit on their gas business of	\$3,881 23	\$4,634 11
They have paid for interest on bonds and notes, .	\$5,312 74	\$4,091 50
depreciation,	8,324 99	4,354 74
other items,	83 31	—
Making a total of	\$13,721 04	\$8,446 24
Less gains on jobbing,	—	279 59
		\$8,166 65
From which should be deducted apparent profit on operations,	3,881 23	4,634 11
Leaving a net loss of	\$9,839 81	\$3,532 54

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts: —

	YEAR ENDING JUNE 30.	
	1897.	1898.
ASSETS: —		
Electric: —		
Real estate,	\$132,868 93	\$154,978 77
Steam plant,	150,466 01	176,374 59
Electric plant,	96,385 65	115,409 46
Electric lines,	201,292 24	240,219 45
Other plant items,	86,004 51	116,725 68
Materials,	13,639 26	19,571 63
Gas: —		
Real estate,	47,577 79	45,728 99
Machinery,	39,773 75	37,878 96
Street mains,	23,554 42	24,695 49
Gas meters,	3,957 94	3,914 55
Materials,	3,137 11	4,002 74
Cash (or town treasury),	83,352 19	112,664 39
Due for electric light and power,	9,823 45	11,263 31
Due for gas,	2,073 50	1,490 67
Other accounts due,	1,616 77	1,897 43
Sinking funds,	18,693 27	42,356 26
Deficit,	86,367 92	93,096 72
	\$1,000,484 71	\$1,202,269 09
LIABILITIES: —		
Appropriations for construction,	\$96,321 39	\$126,646 76
for extraordinary repairs,	2,590 00	2,590 00
for bond payments,	49,000 00	62,500 00
for note payments,	30,400 00	47,200 00
for sinking funds,	17,303 90	28,601 70
Overdrafts,	5,067 50	10,235 58
Bonds outstanding,	630,800 00	757,000 00
Notes payable,	148,402 00	151,102 00
Unpaid bills,	13,708 34	11,061 02
Deposits,	563 34	640 34
Interest due, but not paid,	300 00	-
Interest accrued,	6,028 24	4,691 69
	\$1,000,484 71	\$1,202,269 09

The following table of data from the several returns is descriptive of the machinery at the stations in the municipalities named on June 30, 1898:—

MUNICIPALITY.	No. of Boilers.	Total Rated Horse-power.	No. of Engines.	Total Rated Horse-power.	No. of Arc Dynamos.	MAXIMUM CAPACITY.		No. of Incandescent Dynamos.		MAXIMUM CAPACITY.	
						No. of Lamps.	Nominal Candle-power.			No. of Lamps.	Nominal Candle-power.
Belmont,	—	—	—	—	—	—	—	—	—	—	—
Braintree,	2	250	2	225	3	150	1,200	3	—	4,100	16
Chicopee,	2	270	1	350	4	200	1,200	2	—	3,500	16
Danvers,	2	205	2	220	3	135	1,200	1	—	1,200	16
Hingham,	—	—	—	—	—	—	—	—	—	—	—
Hudson,	1	100	2	190	1	45	1,200	1	—	650	16
Hull,	2	300	3	495	—	—	—	3	—	5,000	16
Marblehead,	2	260	2	400	4	200	2,000	2	—	2,700	16
Middleborough,	2	220	1	150	3	135	1,200	2	—	2,650	16
Needham,	—	—	—	—	—	—	—	—	—	—	—
North Attleborough,	1	250	2	300	—	—	—	2	—	3,000	16
Peabody,	2	250	2	400	5	240	1,200	2	—	2,000	16
Reading,	2	250	2	300	3	150	1,200	1	—	1,350	16
Taunton	3	675	3	665	² 9	$\left\{ \begin{array}{l} 10 \\ 520 \end{array} \right.$	$\left\{ \begin{array}{l} 2,000 \\ 1,200 \end{array} \right.$	3	—	4,650	16
Wakefield,	2	250	2	250	3	145	1,200	2	—	1,650	16
Wellesley,	—	—	—	—	—	—	—	—	—	—	—

¹ Also 2 water-wheels, 125 H.P.

² Also 1 power generator, 80 H.P.

The following table of data from the several returns is descriptive of the outside construction on June 30, 1898, in each of the municipalities :—

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Motors.
Belmont, . .	157,780	603	—	93,450	—	13	—
Braintree, . .	318,900	973	37	107,150	—	93	—
Chicopee, . .	295,680	387	—	147,840	5	135	—
Danvers, . .	238,250	490	4	100,500	7	107	—
Hingham, . .	596,210	1,259	—	129,175	—	—	—
Hudson, . .	141,366	440	7	59,300	42	—	—
Hull, . . .	337,680	836	4	¹ 92,025	10	—	—
Marblehead, . .	384,075	909	2	134,000	169	—	—
Middleborough, .	225,900	995	—	113,000	—	45	—
Needham, . .	159,904	408	—	118,835	2	—	—
North Attleborough,	340,634	1,248	17	105,900	4	—	—
Peabody, . .	367,440	300	10	125,000	47	124	—
Reading, . .	257,400	1,024	13	102,400	5	123	—
Taunton, . .	216,135	830	—	100,000	77	196	—
Wakefield, . .	307,724	810	20	100,000	—	150	—
Wellesley, . .	212,000	806	—	105,375	—	—	—

¹ 6,554 feet of wire in 1,970 feet of underground conduit.

The following table shows the kind and amount of fuel and number of carbons used during the year ending June 30, 1898, as shown by the several returns : —

MUNICIPALITY.	Coal (Tons). ¹	Screenings (Tons).	Number of Carbons used.
Belmont,	1—	—	—
Braintree,	973.5	—	25,000
Chicopee,	893.0	—	68,000
Danvers,	419.5	130.0	27,500
Hingham,	1—	—	—
Hudson,	397.4	—	3,502
Hull,	475.9	380.7	—
Marblehead,	813.0	—	36,266
Middleborough,	181.7	—	10,421
Needham,	1—	—	—
North Attleborough,	602.0	—	200
Peabody,	1,248.2	—	60,000
Reading,	479.0	—	35,500
Taunton,	1,876.0	—	100,000
Wakefield,	823.9	—	49,118
Wellesley,	1—	—	—

¹ Current bought.

The following table shows the number of commercial lights of the different kinds installed on June 30, 1898, in each of the municipal plants, with the number of customers:—

MUNICIPALITY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Number of Customers using only Commercial Incandescent Lights off Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Belmont,	1	1,200	1	798	16	34				
Braintree,	1	—	—	4,958	16	245				
Chicopee,	5	1,200	2	3,447	16	173			1	1
Danvers,	7	1,600	4	3,540	16	160			4	4
Hingham,	—	—	—	3,473	16	163				
Hudson,	2	1,200	2	1,172	16	56			2	2
Hull,	—	—	—	4,328	16	176				
Marblehead,	—	—	—	3,475	16	240				
				225	10					
				18	32					
Middleborough,	14	1,200	7	2,099	16	138			7	7
Needham,	—	—	—	—	—	—				
North Attleborough,	4	1,200	3	2,635	16	95			3	3
Peabody,	3	1,500	2	3,500	16	203			2	2
Reading,	—	—	—	3,207	16	140				
Taunton,	87	1,200	26	4,959	16	134			13	4
Wakefield,	—	—	—	2,800	16	126				
Wellesley,	1	—	—	—	—	—				

The following table shows the prices charged by each municipality for commercial lights on June 30, 1898 :—

MUNICIPALITY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Belmont, . . .	20 cents, .	-	-	-	\$7.50 per month on moonlight schedule.	Discount of 10 per cent. for incandescent lights if paid before the 15th of the month.
Braintree, . . .	-	6 mills, .	-	25 c. p. lamp on street circuit, \$12 per year.	-	Lamp renewals at cost plus 10 per cent.
Chicopee, . . .	11.85 cents,	-	-	-	18 cents per kilowatt hour by meter, or \$3 33½ per month per light.	Incandescent lamp renewals at cost. Arc lamps on incandescent circuits only.
Danvers, . . .	10 cents, .	5 mills, .	-	-	At meter rates, . . .	-
Hingham, . . .	1-	-	-	-	-	Discount of 20 per cent. on payment of bills. Renewals 25 cents each.
Hudson, . . .	20 cents, .	-	-	\$1.00 per month for three 16 c. p. lamps.	\$8.33 per lamp per month; 20 cents per kilowatt hour on incandescent circuits.	Lamp renewals 25 cents each.
Hull, . . .	2-	-	2-	16 c. p. lamps to midnight, from 93 to 75 cents each per month according to number installed; yearly contracts 68½ cents.	\$16.50 per lamp per month.	20 per cent. discount on all bills paid before the 10th of the month. Customers pay for all lamps.

Marblehead, . . .	-	-	$\frac{3}{4}$ cent to 1 cent.	-	-	$\frac{3}{4}$ cent per lamp hour to yearly consumers, and to summer users when monthly bills exceed \$5; 1 cent to other summer users. Customers pay for renewals.
Middleborough, . . .	15 cents, .	-	-	$\frac{3}{4}$ of a cent per lamp hour, .	\$60 per lamp per year,	Lamp renewals at cost plus 25 per cent.
North Attleborough, . . .	-	-	$\frac{3}{4}$ of a cent,	-	At meter rates, . . .	Arc lamps on incandescent circuits only. Customers pay for lamp renewals.
Peabody, . . .	-	-	-	16 c. p. lamp, 65 cents per month,	\$70 per lamp per year burning until 11 P.M. 6 days per week; \$35 per lamp per year burning until 11 P.M. 3 days per week.	-
Reading, . . .	-	1 $\frac{1}{2}$ cents, .	-	From 25 to 50 cents per month per 16 c. p. lamp.	-	Original installation of lamps free. Customers pay for renewals.
Taunton, . . .	-	-	1 cent, .	\$1.00 per light per month up to 15 lights; over 15 lights 10 per cent. discount.	Burning 7 nights per week \$7.00 per lamp per month; 3 nights per week \$3.50 per lamp. Single lamp 50 cents per night.	Discount of 25 per cent. on incandescent bills of \$20 or more.
Wakefield, . . .	-	1 cent, .	-	Per lamp per month, 16 c. p., \$1.00; 20 c. p., \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00.	-	Minimum charge for incandescent lighting, \$1.00 per month per installation. Renewals, 8, 10, 16 or 20 c. p. lamps at 25 cents; 25 c. p. at 30 cents; 32 c. p. at 35 cents.

¹ Yearly rates 20 cents; 25 cents to summer residents.³ Summer rates 1 $\frac{1}{2}$ cents; yearly rates .93 cent.² Summer rates 25 cents; yearly rates 18.75 cents.⁴ 55 volt lamps, $\frac{3}{4}$ cent; 110 volt lamps, 1 $\frac{1}{2}$ cents.

The following table shows the number of street lights of each candle-power installed on June 30, 1898; also the average number in use throughout the year, and the average days and hours the same were burned in the municipalities named: —

MUNICIPALITY.	No. of Public Lamps.	Nominal Candle- power.	Average Daily Number.	No. of Hours per Night.	No. of Nights per Month.
Belmont, {	146	25	146	} 4.5	21.5
	12	1,200	12		
	109	25	109		
Braintree, {	93	1,200	93	} 7.8	28.2
Chicopee,	135	1,200	133		
Danvers,	107	1,200	100		
Hingham,	391	32	371	5.1	25.5
	25	1,200	15	4.9	30.2
Hudson,	100	25	89	4.6	29.1
Hull,	366	25	257	4.9	25.8
	8	30	6	} 8.7	29.3
Marblehead, {	10	16	10		
	41	25	41		
	166	1,600	152	} 4.5	23.9
Middleborough, . . {	135	25	56		
	31	1,200	39		
			12	8.5	22.9
Needham,	373	25	320	4.8	25.7
North Attleborough, .	588	32	586	4.3	25.8
	10	32	10	} 10.1	30.0
Peabody,	5	1,200			
	166	1,500	165		
Reading,	128	1,200	127	5.2	23.6
Taunton,	186	1,200	157	6.8	28.4
Wakefield,	145	1,200	145	4.8	22.7
Wellesley,	553	25	529	4.9	25.9

¹ Operated for nine months only.

² Data supplied by company; no record kept by town.

The following table is intended to show the cost per lamp per year of the street electric lights in the several municipalities, based upon the items shown and upon the average daily number of lights used during the year, as given in the preceding table. The net loss in operating is the difference between the operating expenses and the income from commercial and domestic lighting; interest is computed upon the total investment at the beginning of the year at the rate paid upon the bonds or notes, and depreciation at five per cent. upon the cost as shown by the books.

MUNICIPALITY.	Net Loss In Operating.	Interest.	Depreciation.	Other Cost Items.	Total.	Cost per Lamp per Year.
Belmont, . . .	\$649 71	\$46 67	—	—	\$696 38	25 c. p., \$33 55
Braintree, . .	7,339 08	2,418 32	\$2,618 77	\$560 16	12,936 33	25 c. p., 26 89
Chicopee, . . .	7,720 37	3,580 00	4,623 14	—	15,923 51	105 54
Danvers, . . .	3,666 25	1,405 04	1,520 93	—	6,592 22	62 17
Hingham, . . .	4,243 89	946 40	2 759 71	—	5,950 00	16 04
Hudson, . . .	2,027 70	1,380 00	1,862 50	43 84	5,314 04	25 c. p., 28 31
Hull, . . .	1,546 69	5,598 25	2 4,800 39	—	11,945 33	1,200 c. p., 166 92
Marblehead, . .	5,785 22	3,240 68	2 3,813 43	—	12,839 33	30 c. p., 18 57
Middleborough, .	3 42 33	2,474 60	2 4,436 57	—	4,868 84	25 c. p., 15 25
Needham, . . .	2,459 40	560 80	609 09	—	3,629 29	1,600 c. p., 71 06
North Attleborough,	2,640 51	2,260 76	2 2,597 61	—	7,498 88	25 c. p., 18 52
Peabody . . .	7,253 50	2,882 64	2 3,011 64	—	13,147 78	1,200 c. p., { 74 08 78 20
Reading, . . .	4,872 38	2,700 00	2 3,329 18	—	10,901 56	32 c. p., 18 39
Taunton, . . .	2,214 84	5,753 33	2 6,390 08	—	14,358 25	1,500 c. p., 73 56
Wakefield, . . .	5,888 52	3,078 80	3 3,858 35	23 00	12,848 67	85 84
Wellesley, . . .	4,088 88	680 00	718 24	—	5,487 12	91 45
						88 61
						10 37

¹ Cost per lamp for first two months' operation.

² Depreciation less jobbing income.

³ Gain on operating account.

⁴ Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant of the total combined plant, as shown by the books.

⁵ Cost for nine months.

⁶ Midnight lighting.

⁷ All night lights for seven months running.

NOTE. — In the above table, when lights of different candle powers are used in the same town the cost of each is computed according to the amount of energy theoretically necessary under average conditions to maintain them at standard candle-power. Obviously, this cost will be affected by the profit or loss on the commercial lighting. In Chicopee, \$1,887; in Danvers, \$375.44; in Hudson, \$290.27; in Hull, \$361.08; in Marblehead, \$1,212.61; and in Peabody, \$861.10, have been deducted from the totals given above as the estimated value of light supplied to public buildings, and not in operating accounts. In all other cases the value of such lighting has been included in the commercial lighting income.

The towns of Middleborough and Wakefield operate gas plants, the former since Oct. 31, 1893, the latter since Aug. 7, 1894.

The plant at Middleborough makes oil gas, that at Wakefield coal gas.

During the year 1898 examinations by the State inspector for candle-power and purity were made twice in Middleborough and three times in Wakefield. None of the impurities prohibited by statute were found at any time; the average candle-power in Middleborough was 25.5; in Wakefield, 18.4.

The average price received in Middleborough for gas sold in the year ending June 30, 1898, was \$2.64 per thousand; in Wakefield, \$1.76. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on page 89, was, in Middleborough, \$3.85; in Wakefield, \$2.52. No gas was used for street lighting in either town.

The following table exhibits other data of interest concerning these plants and their operations:—

For Year ending June 30, 1898.

	Middle- borough.	Wakefield.
Daily capacity of works (feet),	10,000	75,000
Greatest output (feet),	9,000	35,800
Date of same,	Dec. 24	Jan. 20
Least output (feet),	2,625	7,800
Date of same,	May 29	July 4
Gas made (feet), year ending June 30, 1898, .	1,657,465	7,318,000
Gas made (feet), year ending June 30, 1897, .	1,583,400	7,450,000
Gas sold by meter (feet), year ending June 30, 1898, .	1,334,000	6,239,800
Gas sold by meter (feet), year ending June 30, 1897, .	1,291,700	6,494,800
Gas used at works and offices (feet), year ending June 30, 1898, .	—	137,200
Gas unaccounted for (feet), year ending June 30, 1898, .	322,565	941,000
Percentage unaccounted for, 1898,	—	12.85
Percentage unaccounted for, 1897,	18.29	10.73
Total sales of gas, 1897-98 (feet),	1,334,000	6,239,800
Increase over 1896-97 (per cent.),	3.27	13.93
Gas sold per mile of main (feet),	509,841	646,344
Gas unaccounted for per mile of main (feet), .	123,281	97,473

¹ Decrease.

For Year ending June 30, 1898 — Concluded.

	Middleborough.	Wakefield.
Number of consumers per mile of main,	47.8	30.4
Gas sold per consumer (feet),	10,672	21,296
Gas sold per meter light (feet),	1,226	3,866
Gas materials used,	Naphtha, 14,500 gallons.	{ Gas coal, 682 tons; gas oil, 1,550 gallons.
Fuel used,	{ Oil, 10,200 gallons; coal, 35.3 tons.	{ —

Street Mains. — Length, in Feet, of Each Size, June 30, 1898.

One and one-quarter-inch,	50	1,000
One and one-half-inch,	500	400
Two-inch,	310	4,393
Three-inch,	12,955	11,370
Four-inch,	—	14,749
Six-inch,	—	11,044
Eight-inch,	—	2,500
Total length,	13,815	45,396
Length in miles and feet { miles,	2	8
{ feet,	3,255	3,156
Increase during the year,	500	2,423

Meters. — Number of Each, June 30, 1898.

Two-light,	—	47
Three-light,	91	170
Five-light,	11	49
Ten-light,	8	13
Twenty-light,	2	5
Thirty-light,	3	2
Forty-light,	1	—
Forty-five-light,	8	1
Fifty-light,	—	4
Eighty-light,	—	1
One hundred and fifty-light,	1	1
Total number in use June 30, 1898,	125	293
Increase during year,	1	22

ACCIDENTS.

The Board has received notice of one hundred and one different instances of escaping gas, causing the death of seventy-seven persons and injury to forty-five others.

Of the fatal cases, twenty-five were clearly cases of suicide; of the forty-six non-fatal, four were with suicidal intent.

Nearly seventy-seven per cent. of the fatal cases occurred in the city of Boston. The following list shows the places where the fatal accidents occurred and the number of persons killed: Boston, fifty-eight; Worcester, five; Lowell, four; New Bedford, three; Fall River, two; Pittsfield, one; Brockton, one; Newton, one; Melrose, one. In six of the above instances two and in two instances three lives were lost in each.

Of the non-fatal instances, twenty-three occurred in Boston, three in Haverhill, two in Pittsfield, two in Cambridge, and one each in Salem, Lowell, Holyoke, Taunton and Easthampton.

Four persons died and four others were overcome where the gas had been turned down very low and the light had gone out, on account, as claimed, of the uneven pressure at the burner.

There were six fatal accidents from electricity, one each in Boston, Somerville, Worcester, Springfield, Lowell and Weston; and twelve non-fatal accidents, of which seven occurred in Boston, three in Pittsfield and two in Haverhill.

Following is a summary of each case brought to the notice of the Board: —

FATAL ACCIDENTS FROM GAS.

Early in the afternoon of January 2, Timothy Shea, aged thirty-nine, an engineer in the employ of the Fall River Gas Company, went into the basement of the purifying house to open a drip cock. The strong odor of gas led to his discovery some time after. He was unconscious when found. He had evidently left the cock open, and been overcome before he could close it. A physician was called, but his efforts to resuscitate the man were of no avail.

On the afternoon of January 4, Andrew Grooln, thirty years old, a gas fitter, was found unconscious in a cellar at 298 State Street, Boston, where he was repairing a service pipe. He died very soon after he was discovered.

At 2.17 o'clock, on the morning of January 10, Antonio Zanni was found dead in his room at the Hotel Columbus, corner of Richmond and Commercial streets, Boston. A companion, who was also unconscious, was taken to the city hospital. It is supposed that upon retiring one of the men blew out the gas.

About 7 o'clock, on the morning of January 17, at 147 Whitfield Street, Dorchester district, Alexander David, aged eleven years, Jerome, aged nine, and Pearl, aged five, were found dead in bed, in a room filled with gas. The children retired in good health the night before, and the gas in the room was left burning low. In the morning the light was out. The room was small, and there was no ventilation.

On January 23, James F. O'Day, aged twenty-eight, a designer at the Crompton Loom Works, was found dead in his room at 1 Church Place, Worcester. A stop cock to the gas stove used in heating the room was wide open, and the room, which was a small one, was full of gas. It was evidently an accident.

On January 30, at 7.30 A.M., William Baudry, aged twenty-two, a coachman employed at 5 Melville Avenue, Dorchester, was found dead in his room in the stable, and the room was filled with gas. The presumption was that upon retiring he had left the gas burning low, that during the night, the pressure being interrupted, the flame had been extinguished, and that upon return of the pressure the gas escaped into the room.

About 10 o'clock in the forenoon of February 4, at Young's Hotel, gas was discovered issuing from the room occupied by a young woman who had registered the previous afternoon as Miss A. L. Petersen, Tarrytown, N. Y. The door was forced open and the woman discovered dead on the bed. In her mouth was one end of a long rubber tube, held securely by a silk handkerchief. The other end of the tube was attached to a gas jet, the key of which was open.

About 2.30 o'clock, on the afternoon of February 6, at a lodging-house at 7 Temple Street, Boston, George F. Riley, aged forty-five, was found dead in bed, and a woman, Dora Holmes, aged forty, was found unconscious. The gas was escaping freely from an open cock in a bracket fixture. Whiskey bottles found in the room, one empty, the other partly filled, would indicate that they may have retired so intoxicated that one blew out the gas or turned it on again after turning it out. The woman was taken to the City Hospital, where she died February 11.

About 10 o'clock in the forenoon of February 18, Thomas Devery, aged twenty-eight years, was found unconscious in his room at 32 Myrtle Street, Boston, with the gas turned on. A doctor was summoned, but the man died before he arrived. It is thought that in turning off the gas the key was turned too far, allowing the gas again to escape.

In the early morning of February 23, Edward F. Barney of Springfield, forty-eight years of age, was found dead in his room at the Commonwealth Hotel, 201 Front Street, Worcester. One end of a rubber tube was in his mouth, while the other end was attached to an open gas jet.

About 7.30 o'clock, on the morning of March 2, at 24 Village Street, Boston, James E. Lee, aged forty-eight, was found dead in his room, which was full of gas. The three burners were turned on. As he had been out of health and depressed for financial reasons, it was thought that death may have been intentional.

About 8 o'clock, on the morning of March 2, Henry Shattuck, a woodchopper from East Kingston, N. H., aged forty years, was found suffocated in a room at the Hampton House, Haymarket Square, Boston. Gas was escaping from a half-open burner.

At 7.30 A.M., on March 7, Charles E. Baker, aged twenty-eight, employed as assistant book-keeper by a Dock Square firm, was found on a lounge in his bedroom at 68 Montgomery Street, Boston; one end of a long rubber tube was in his mouth, and the other end was attached to a gas jet. A letter in the room stated his intention to commit suicide.

About 9.30, on the morning of March 10, Thomas Connors, aged twenty-eight years, was found dead in a room at the Thorndike House, 76 Green Street, Boston. The gas was escaping from an open burner, and was thought to have been turned on accidentally.

At 8 o'clock, on the morning of March 11, Francis H. Blackwell of Ridgemont Street, Brighton, was found dead in his room. The room seemed to be filled with gas, which was escaping from a bracket burner partly turned on.

About 6.30, on the morning of March 12, Rosanna Plant, aged seventeen years, a domestic in the employ of Chas. H. Smith, of Elm Street, Pittsfield, was found dead in her bed. She had arrived the day before, and on retiring had declared that she "knew about gas." The burner was unlighted and half open, and the three windows of the room were tightly closed.

Late in the forenoon of March 13, the body of Robert McDonald, aged about thirty-five, of Fabyans, N. H., was found on the floor of his room at 88 Harrison Avenue, Boston. The room was full of gas, which was still escaping from the tip of an open bracket burner. There was evidence that he had been overcome in trying to reach the window.

On the forenoon of March 20, Patrick Riordan and Edward Malloy, aged respectively thirty and twenty-five, were found unconscious in a room at 6 Burroughs Place, Boston. The men were taken to the City Hospital, where Riordan died an hour later and Malloy early the next morning. The gas cock turned easily, and may have been turned on again after being turned off.

At 10 o'clock in the forenoon of March 23, Edgar R. Studley, James A. Smalley and Reuben Handy, fishermen from Falmouth, were found dead in a room at the Manhattan House, New Bedford, having removed none of their clothing. They had retired to the room shortly before midnight very much intoxicated, and had probably blown the gas out.

At 7.15 A.M., on March 25, the bodies of George Smith, coachman, aged forty-two, and Patrick Shannon, groom, aged

twenty-two, were found in Smith's room in the barn where they were employed on Andover Street, Lowell. The gas was escaping from an unlighted gas radiator. The jet supplying this was close to the one supplying light, and it is thought that in turning off the latter the former was accidentally opened.

Early in the morning of March 26, Althea McCobb, sixty-one years old, was found in her room at 15 Claremont Park, Boston. The body was lying on a lounge, fully clothed, and gas was escaping from two open burners. The door was locked, and there were indications that the gas had been turned on with suicidal intent.

At 10 o'clock in the forenoon of April 4, the body of Julia Shine, aged twenty-four, was found in her room at 1445 Washington Street, Boston. She was lying on the bed, partially clothed, and gas was escaping freely into the room through a tube used to connect a gas heater with the jet above the mantel, and which was found detached from the stove. There were some indications that she had committed suicide.

At 12.15 P.M., on April 4, Barnot Baritz, aged thirty-eight years, a cobbler at Cambridgeport, was found dead in the house, 152 Merrimac Street, Boston, where he was visiting. The gas jet near the head of the bed was open, but not lighted.

On the morning of April 4, Leopold Craberico and Simon Orinoski, two Poles, each about twenty years old, were found dead in their room at the Finns' lodging-house, 14 Parmenter Street, Boston. They had arrived in this country but the day before, and were unaccustomed to the use of gas. A companion who slept close to the window was found unconscious, and was taken to the Massachusetts General Hospital.

About 6 o'clock, on the evening of April 12, the body of Mrs. Ivannette Chapman of Somerville was found on the floor of her room in the Adams House, Boston. A piece of tubing was fastened in her mouth, while the other end was attached to a gas burner over the mantel, the key of the burner being turned on full.

About 7 o'clock, on the morning of April 23, Frederic A. Pierce, aged forty-three years, book-keeper for the Richardson Manufacturing Company, was found lying on the bed in his room at 7 Aldrich Place, Worcester, with one end of a rubber tube in his mouth and the other end attached to a gas burner above the bed. He had been dead for several hours.

A little after noon, on April 27, Bernard Kelly, aged thirty-six years, a barber at 9 Summer Street, Lowell, was found dead in a room opening from his shop. The gas pipe was broken and the gas was leaking rapidly. Kelly's sense of smell was defective, and he may not have detected the odor of the escaping gas.

Early in the morning of May 2, gas was detected escaping from the room occupied by Lillian M. Greeley, aged thirty-five years, at 12 Chambers Street, Boston. The door was forced open, and the woman found dead, with gas flowing from wide-open burners.

At 5 o'clock, in the afternoon of May 4, James Murphy, aged twenty-four years, was found dead in his room at 9 Staniford Street, Boston. The gas was turned on in a gas radiator, and a quilt had been placed about this and the man's head in such a way as to insure a fatal result.

At 10 o'clock, in the forenoon of May 17, Francis Cronin, aged thirty-four years, was found dead in his room at 9 Staniford Street, Boston, the gas being turned on full.

At 9 o'clock, in the forenoon of May 25, David Simmons of Chelsea, aged twenty-three years, a gas fitter, went into the basement of the house 8 Genessee Street, Boston, to repair a leak in the pipe near the meter. He neglected to turn off the gas in the main pipe, and when the plug was removed the gas poured into the cellar rapidly, rendering him unconscious and causing his death.

In Melrose, at about 8 o'clock on the evening of June 10, Olaf Swenson was found dead at 21 Mystic Avenue. He had fastened one end of a rubber tube to a gas pipe, placed the other end in his mouth, and seated himself in the chair, in which he was found.

At 5.45 o'clock, on the afternoon of Friday, June 10, the

dead body of James Derkes, aged fifty-three, was found on the bed in his room at 11 Compton Street, Boston. The doors of the room had been fastened, and an effort made to prevent the escape of gas from it by stopping the crevices with paper. The three keys of the chandelier fixture above the bed were turned on full, and gas was escaping from them when the body was found.

About 7.30 A.M., June 13, L. F. McDonald, twenty-two years old, was found dead in an office at 230 Washington Street, Boston, with gas escaping from an open burner. It was apparently a case of suicide.

On the morning of June 17, at the Berkshire House, Pittsfield, a woman by the name of Delia Mougín, of Dalton, aged about twenty-five years, was found unconscious in her room with the gas turned on full. It was thought to be a case of accident. She died the following day.

On the morning of July 1, at Newton, Mass., Miss Martha Vaughn was found dead in bed, with the gas turned on and a tube leading from the fixture inserted in her mouth.

At 8 o'clock A.M., July 3, Charles Hofstrom was found in bed in his room at 33 Union Park, Boston, unconscious. The room was filled with gas, which was still escaping from an open gas jet. He was taken to the City Hospital, where he died at 3.30 P.M. July 6. He had been drinking to excess.

About 6 o'clock, on the afternoon of July 6, Franklin S. Germain was found in a room at his house, 76 Congress Street, Lowell, overcome with gas, which was turned on full. He died in a few moments after the physician who was called arrived. He had been quite ill for some days. His wife left him in the morning when she went to work, and left the gas burning at that time. There is reason to believe that while he slept a puff from the open window blew out the light and allowed the gas to escape.

At about 4 P.M., July 7, Margaret N. Powers, forty-four years old, living at 415 West Fourth Street, South Boston, was found dead in the bath-room of her tenement. The gas was escaping from the wide-open tip of a bracket burner,

and the window and door of the room were fastened from the inside. It was apparently a case of suicide.

At 1.30 P.M., July 9, Frederic Atkins was found in his room at 19 Upton Street, Boston, unconscious, with the gas turned on full from the only burner in the room. He was removed to the City Hospital, and died at 4.25 P.M., July 11. It was evidently a case of suicide.

On the morning of July 27, Albert Curtis, aged ninety-one years, was found dead in bed at his home on Webster Street, Worcester, having been asphyxiated during the night by gas escaping from a burner in his room which lighted automatically by electricity. It is supposed that in putting out the light before retiring he failed to shut off the gas.

At 7 o'clock, on the morning of Friday, July 29, the dead body of Charles W. Morse was found in his bedroom at his home, 220 Savin Hill Avenue, Boston, with four gas tips fully opened. It was evidently a case of suicide; he had made a similar attempt upon his life a year before.

About 1 o'clock P.M., Sunday, August 14, two men, who were apparently French-Canadians, were found dead at the lodging-house of August Levigne, 200 Friend Street, Boston. They had been assigned a room without registering their names. One of them was apparently about thirty-three years of age, and weighed about one hundred and sixty-five pounds; the other about thirty-seven years old, and weighed about one hundred and seventy-five pounds. When found, the room was full of gas, escaping from a wide-open gas jet. It is supposed that they blew out the gas on retiring. They were both under the influence of liquor when they went to their room.

About 8 o'clock A.M., August 27, Joseph Roberge, from the Province of Quebec, about forty years of age, was found dead in bed at the French lodging-house, 200 Friend Street, Boston. The stop cock of the gas jet was turned about three-quarters on. There was nothing to indicate any attempt at suicide, and it is supposed that his death was accidental.

About 9 o'clock P.M., Friday, September 2, a woman who

registered as Mrs. Bessie Cushing, Cambridge, Mass., was found dead in room 94 of the Crawford House, Boston, with the gas turned fully on. She was apparently between thirty-five and forty years old.

About 9 o'clock of the morning of September 21, a man named Patrick J. Ford was found dead in his room at Hotel Ludwig, Hanover Street, Boston, with gas escaping from an open burner. His identity was determined from discharge papers from the government, he having been connected with a troop of cavalry at Santiago. It is believed that his death was accidental, and that the gas was extinguished either by a draught of air or by some variation of the pressure.

About 3 o'clock P.M., September 23, Sarah Cohen, eighteen months old, was found dead in bed at 18 Clifton Park, Roxbury, with gas escaping from a gas jet about a foot away. In company with an older sister, the little one had been playing in the room, and in some unexplained way the gas had been turned on by the children.

On September 24, Clarence Anderson, an employee of the Fall River Gas Company, was making a connection to a gas pipe in a trench at the corner of President Avenue and Devol Street, Fall River. He was seen to fall while standing in the trench by a man who was passing, who went to the man's assistance and then telephoned for a physician. When the physician arrived, Anderson was dead. It appears that he had neglected to plug the pipe on which he was working.

About 6.45 o'clock, on the morning of September 28, Annie Borden, aged nineteen, a domestic employed at 11 Greenhalge Street, Boston, was found dead in her room with the gas turned on. As she was unfamiliar with the use of gas, it is supposed that after putting the gas out she must have turned it on again by accident, as she had received some instructions the night before in regard to its use.

About 3 P.M., on October 14, the dead body of Mary A. B. Allan was found on the floor of her chamber at 60 West Canton Street, Boston. She was eighty-eight years old, and lived alone. She was last seen alive about 9 P.M. of the

previous evening. The gas was escaping from the open tip of a bracket burner; the key at the fixture turned easily. On the floor of the room in its usual place was a lighted night lamp. Her death was evidently accidental.

A man, who gave the name of Rantley, hired a furnished room at 28 Sharon Street, Boston, on October 12. On the 17th, at about 1.20 o'clock P.M., he was found unconscious in his room, with the gas turned on full. He was taken to the City Hospital, where he died about 2.30 P.M. October 18. He was about fifty-five years old, light complexion, and weighed one hundred and sixty pounds.

About 8 o'clock, on the morning of October 14, Sidney Smith, about thirty years of age, was found dead in his bed at his residence, 928 East Fourth Street, South Boston. An examination showed that the key of the burner turned very easily, and that in putting out the light it probably slipped back, allowing the escape of gas, and causing his death.

At about 8.45 o'clock, on the morning of October 17, a man, about thirty-four years of age, was found in his bedroom at 1572 Tremont Street, Boston, lying across the outside of the bed, dressed in his night clothing, unconscious, from gas which was still escaping from the open tip of a fixture above the head of the bed. A doctor was called, who endeavored to restore him to consciousness, but without success. A careful inquiry failed to produce evidence that the case was intentional.

About 5 o'clock, on the morning of October 21, the dead body of Henry D. Simpson, sixty-two years old, residing at 141 West Newton Street, Boston, was found lying on a couch under a three-light chandelier, the keys of which were all open. On one of the burners a rubber tube hung so that its free end rested on the man's breast near his mouth; the windows were shut, and some effort had been made to close the cracks of the doors. A letter was found in the room in his handwriting, setting forth the fact that he intended to commit suicide.

On the morning of October 25, Louis Shaferman, a lodger

at 56 Lowell Street, Boston, was found unconscious in his room, with the gas partly turned on. He was taken to the Massachusetts General Hospital, and died at 4.30 o'clock P.M. the same day. This is thought to have been an accidental case.

Shortly after noon, on October 29, Walter Scott, a well-known tailor, was found dead in his shop, 13 East Elm Street, Brockton. It was clearly a case of suicide. Five gas jets were wide open, and he was dead when discovered.

At 5.45 A.M., on November 5, the dead body of William Trudeau, sixty-eight years of age, was found in bed in a chamber at 365 Tremont Street, Boston, where he was visiting. His death was caused by gas escaping from an open burner, whose key turned with some difficulty. It is thought his unfamiliarity with the use of gas was responsible for his death.

At 7 o'clock, on the morning of November 5, Philip Bapp, seventy-six years old, and his wife, were found in a chamber at their home, 54 Eliot Street, Boston, in the attitude of sleep. The room was filled with gas escaping from an open bracket fixture near the bed, the key of which worked easily. Mr. Bapp was dead; it was thought that his wife might recover, but her death was afterwards reported at the City Hospital, where she had been taken.

D. D. Austin, who lived with his sister, Mrs. C. A. Thacher, was found dead in bed in his room, at her residence, 4 Summer Street, Dorchester, at 6.30 o'clock A.M., November 10, with gas escaping from an open burner near his bed. He had for several days been mentally depressed, and had twice tried to take his life in a similar manner.

At 6 o'clock, on the morning of November 11, Edward S. Johnson, sixty-seven years old, was found dead, lying upon a lounge in his dining-room, at 481 Dudley Street, Boston, with gas escaping from an open burner. He was fully dressed. The windows and doors of the room were closed. He was last seen alive at 9.15 o'clock the previous evening, when his family retired, leaving him lying on the lounge. He had been despondent for several days, on account of lack of employment.

At 10 o'clock, on the morning of November 14, George E. Moore was found unconscious in his room at 45 Upton Street, Boston, from gas escaping from an open burner. He was removed to the City Hospital, where he died about 5 o'clock on the morning of the 18th. There was nothing to indicate suicidal intent.

Michael Siff, assistant cook at the Union Station restaurant, Worcester, was found dead in his room at the Rialto Hotel, on the morning of November 22. Gas was escaping from a gas stove, of which the burners were wide open. The door of his room was not locked, and there was no doubt that his death was accidental.

Edward O'Brien was found dead at 6.30 o'clock, on the morning of November 22, in his room in a stable in the rear of 40 Stanley Street, Dorchester, where he was employed as a coachman. The key controlling the bracket gas burner was tightly closed, but just behind this and very near it a key controlling the pipe to a gas stove was wide open. Death was apparently accidental.

About 11 o'clock, on the morning of November 22, Mrs. Helen E. Haskell, a widow, thirty years old, was found dead in bed in her room, 99 Revere Street, Boston. Gas was escaping from two jets fully turned on. She had stuffed the cracks of the windows and the door with pieces of cloth, clearly indicating suicidal intent.

At about ten minutes past 8 o'clock, on the morning of December 9, John F. Greenleaf, forty-six years old, was found dead in bed in his room at 163 Massachusetts Avenue, Boston. There was a single bracket fixture near the bed; this fixture had two stop cocks, one controlling the tip for the burner, the other for a tube leading to the gas stove under the fixture on the floor. Both were turned on full, and neither worked easily; the tip at the burner was lighted, and the gas had entered the room through the gas stove. There was nothing to indicate suicide.

Thomas L. Cleary, twenty-six years old, lodging at 242 West Third Street, South Boston, was found dead in bed about 7.45 o'clock, on the morning of December 18. Gas was escaping from the open tip of a bracket burner. The house

was supplied with a prepayment gas meter. It is supposed that Cleary lighted the gas and went to bed. Another man, coming in later, and finding no gas on, deposited the necessary coin; a fresh supply was thereby sent into Cleary's room, until he had inhaled a sufficient quantity to cause his death.

At 5 o'clock, on the morning of December 26, William S. McKelvey, aged about sixty years, a well-known citizen of Dorchester, was found dead in his bed at 5 Rosemont Terrace, where he was visiting a friend. His death was caused by gas freely escaping through an open drop-light key, which was located between the ordinary burner key of the bracket fixture and the wall through which the pipe came. The circumstances of the case indicated that his death was accidental.

OTHER ACCIDENTS FROM GAS.

On the afternoon of January 6, Frank Beaulieu, aged twenty-nine, an employee of the Salem Gas Light Company, while at work on Essex Street, Salem, was overcome by gas escaping from a pipe broken by the settling of the dirt in a sewer trench. He recovered in about thirty minutes.

On the morning of January 12, Theodore Becker, aged forty-four years, employed in a cigar factory, was found in his room at 372 Eighth Street, South Boston, overcome by gas. He was restored to consciousness in about half an hour.

On the afternoon of January 13, Bernard Michelson, sixteen years old, a gas fitter, was repairing a leak in the bath-room of a third-story flat at 11 Wall Street, Boston. He had disconnected the meter, and the room was full of gas. The occupant of the flat lighted a match, that he might see, and an explosion resulted. Michelson was severely burned, and four others standing near were slightly burned on their hands and faces.

At 4 P.M., on January 17, Miss Emma M. Crawford was found unconscious in her room at 157 West Brookline Street,

Boston. The gas was turned on and the doors and windows locked. She was taken to the City Hospital.

Late in the afternoon of January 19, in a house on Lyman Street, Holyoke, a woman was found unconscious, and her son nearly so, from the inhalation of gas. No gas was used in the house, but a leak was found in a main in the street, and the gas had entered the house through a sewer trench.

At 7 o'clock on the morning of January 20, Laura McDonald, aged forty-five, was found unconscious in her room at 26 Somerset Street, Boston, where she was employed as a domestic. She was taken to the City Hospital.

On January 21, Jacob Michaels, aged thirty-eight, while looking for a leak in a pipe in the closet of his house, 38 Poplar Street, Boston, with a lighted candle, was severely burned on the face and hands by an explosion.

On January 22, the family of Ronald McDougall, living at 87 Reed Street, Roxbury, were seriously affected by the escape of gas from a broken main in front of the house. No gas was used in the house, but that from the street had percolated through the ground to the cellar, and ascended.

About 4 o'clock, on the morning of February 1, the police, detecting the odor of gas in a house on North Street, Pittsfield, entered the building and aroused the family living on the second floor. All the members of the family were somewhat affected by the gas. The lower portion of the building up to the previous day had been occupied by furniture dealers. In removing fixtures belonging to this firm a gas pipe had been left open in the cellar, and from this the gas had escaped.

Early in the morning of February 5, John Bemis, aged thirty-seven, and Annie Winthrop, aged twenty-two, were found unconscious in their room at the Hampton House, Haymarket Square, Boston. The gas was turned on, and it was thought that a variation of the pressure may have extinguished the light.

About 9.30 A.M., February 24, George Ownes of Haverhill, aged thirty-seven, was discovered unconscious in his room at 51 Dover Street, Boston. The gas was turned on

and the window open, and it is thought he may have gone to sleep with the gas burning, and that the air drawing through the window blew out the flame. He was taken to the City Hospital.

A little before 4 o'clock, on the afternoon of March 7, one of the teachers in the Rice School, Newton Street, Boston, was passing through the corridor by the master's office, when she detected the odor of gas coming from the office. She opened the door, and found Frank Dolan, a lad of twelve years, stupefied, and the gas turned on full force. The boy was not unconscious, and soon recovered. He had been sent to the room between 3 and half-past 3 o'clock for some misconduct.

On the morning of March 28, Eva Young, aged twenty, and Bena Dufrane, aged twenty-one, were found unconscious in their room at 7 Tyler Street, Boston. They were taken to the City Hospital.

At 10 o'clock in the forenoon of April 3, William Kelly, aged thirty-two years, was found unconscious in a room at Hotel Institute, 37 Green Street, Boston, with gas escaping from an open jet. He was taken to the Massachusetts General Hospital.

In the evening of April 11, the odor of gas was detected coming from the room of J. W. Gilman of Auburndale, at the Falmouth House, Causeway Street, Boston. Investigation showed that the gas had not been entirely shut off.

On the morning of April 18, L. G. Cowles of Lawrence, a patent medicine peddler, was found on Main Street, Haverhill, unconscious from gas asphyxiation. He had registered the previous night at the Eagle House; investigation showed that the gas jet in his room was turned on, the room being filled with gas. It is supposed that, being partially overcome by the gas, he left the hotel, and in walking down Main Street fell in a stupor. He was taken to the hospital.

On the morning of May 4, John Coughlin was discovered unconscious in his room at 1239 Washington Street, Boston. He left the gas burning when he retired, and the window open, so that a draught may have extinguished the flame.

At 4.30 o'clock, on the morning of May 8, Mr. and Mrs. Frank A. Burns, living at 36 Adams Street, Roxbury, were discovered unconscious by a tenant in the house, who, having smelled gas, had traced it to their apartments. When they retired the night before they had left a gas jet half turned on, and in some way it had been extinguished during the night.

At 7.30 o'clock, on the morning of May 26, C. H. Atwood of East Cambridge was found by a police officer unconscious in his periodical store at 115 Leverett Street, Boston. Four gas burners were turned on full. He was taken to the Massachusetts General Hospital.

On June 15, Charles Miles, aged thirty-eight, of Woodville, N. H., was found unconscious from the effects of gas in his room at the St. James Hotel, Beach Street, Boston. He left the gas burning dimly when retiring, and a window open. It is thought that a draught of air from the window extinguished the light. He was taken to the City Hospital.

In the early morning of August 13, Mrs. Catherine Larry of 20 Hudson Street, Boston, had a narrow escape from accidental death by asphyxiation. A strong smell of gas was noticed in the house and traced to her room. Mrs. Larry was found unconscious, the room was filled with gas and one jet was open. She was taken to the City Hospital, where she recovered.

At about 7 o'clock, on the morning of August 17, John Grauley and L. G. Martell, while digging at the house corner of Beacon and Spruce streets, Boston, were badly burned by an explosion of gas. What caused the explosion is not known, but it is supposed that there was a leak of gas near the bottom of the pit. Grauley had a lighted torch near the bottom, and Martell was higher up. Both of them were blown from the ladder on which they stood, their clothes igniting at the same time. Grauley was burned about his face, arms and head, and Martell from his waist up, before the fire could be extinguished. They were taken to the Emergency Hospital, and later sent to their homes.

On the evening of August 18, Winthrop S. Marvel, residing at 91½ Newcombe Place, Taunton, went to bed and left the gas flowing from the burner. He was discovered later unconscious, and carried to the Morton Hospital, where he recovered.

On Thursday, the 22d of September, at Cambridge, the inspector for the Cambridge Gas Light Company was sent to 1308 Massachusetts Avenue to repair a leaky meter connection. Finding the leak was occasioned by a cracked elbow, he endeavored to replace it by a new one without previously turning off the gas. He had nearly completed his work when he was overcome with gas and fell insensible. Medical aid was promptly summoned, and he was quickly resuscitated.

On the night of September 27, Mrs. A. H. Hughes of 108 Sherwood Street, Roslindale, attempted to commit suicide by gas in the United States Hotel, Boston. She was found about 11.30 o'clock lying on the bed, fully dressed, the gas turned on from one burner. She was removed to the Emergency Hospital, where she was restored to consciousness. She would make no statement as to what induced her to attempt to take her life.

About 3 o'clock in the morning of October 2, Rev. Dr. George L. Perin of 19 Moreland Street, Roxbury, was awakened and noticed the odor of escaping gas. Before he could reach his wife's room, adjacent to his own, he fell unconscious. His fall aroused other members of the household, who found him and his wife both unconscious. Physicians were promptly called. Dr. Perin was restored to consciousness after about two hours' work; Mrs. Perin's case was more serious, as the leak from which the gas escaped was in her room. Investigation showed that the key of the burner, when the gas was turned off, dropped in such a way as to allow the gas to escape freely.

On October 26, Frank H. Harzbecker of Brooklyn, assistant secretary of the International Bakers and Confectioners' Union, was found unconscious in his room at the Arlington Hotel, Lowell. He was taken to St. John's Hospital, where he recovered. It was found that one gas cock was turned on

full and another was partly open. He could not account for the gas being on, as he was entirely familiar with gas jets and the danger of carelessness in their use.

George Holmes of 83 Summer Street, Lynn, was found unconscious in his room at Hotel Eastern, Causeway Street, Boston, on the morning of November 3, with the gas partly turned on. He was promptly attended by a doctor and conveyed to the City Hospital. He left the gas burning dimly on retiring the night before, and it is thought the light was extinguished by a draught of air or change in the pressure of gas during the night.

Early on the morning of November 7, Carl Duenbach, seventeen years old, boarding at 5 Atherton Street, West Roxbury, was found lying in his bed unconscious. A physician was called, who succeeded in reviving him. The burner was turned on full, probably by accident.

John Clarke, who occupied the first floor of the three-story brick house 8 Meander Street, Boston, was taken to the City Hospital on the morning of November 11, suffering from an explosion of gas in his apartments. He was severely burned about the hands and face; how it happened was not certainly ascertained; the block had just been built, and the gas chandeliers and meters had not been put in. It was thought that one of the workmen, through carelessness or by accident, turned the gas on and did not turn it off again; that it then worked its way through the partitions and became ignited from the fire in the room.

Carl Gerbach, forty-nine years of age, a lodger in the house at 2 Dartmouth Place, Boston, was found unconscious in his room on the afternoon of November 11, on account of a leak in a gas stove. He was taken to the Massachusetts General Hospital, where he recovered.

At Easthampton, in the forenoon of November 14, Clinton Axtell, while working in a ditch on Union Street, engaged in tapping a gas main, inhaled such a quantity of the gas that it rendered him unconscious. He was immediately taken to his home and a physician called, who succeeded in restoring him to consciousness.

A carpenter named Smith had a narrow escape from asphyxiation on the morning of November 15. He was at work in the cellar of a factory in Haverhill, and did not notice that the gas was escaping from a pipe near by. When he did realize his danger, he started to find the leak. He was, however, overcome by the escaping gas and fell to the floor, where he was shortly found by one of the employees, taken to another room, and after about an hour's work, restored to consciousness.

Abby Shea, a domestic at 46 Moreland Street, Roxbury, had a narrow escape from death on the morning of December 1. When she retired the gas was turned low and a draught of wind had evidently extinguished the flame. She was carried to the City Hospital.

FATAL ACCIDENTS FROM ELECTRICITY.

At 11.40 A.M., February 20, Felix McDonald, aged twenty-six years, a lineman in the employ of the New England Telegraph and Telephone Company, while repairing a telephone wire in Gilman Square, Somerville, was instantly killed by a shock from an electric light wire belonging to the Somerville Electric Light Company.

About 10.45 o'clock, in the forenoon of April 12, Thomas Whalen, aged twenty-nine years, employed by the United Electric Light Company of Springfield as a lineman, was found dead at the foot of a pole on Berkshire Street, Indian Orchard. He had been instructed to examine the condition of the wires, and had evidently attempted to repair a grounded wire, when he received the shock which threw him to the ground. Death was apparently instantaneous.

On Friday evening, June 10, about half-past 9, a boy by the name of Jeremiah Murray, twelve years of age, living in Lowell, climbed a pole belonging to the gas company in that city and came in contact with a live wire of the Lowell Electric Light Company. He fell to the ground, some twenty feet; he was immediately removed to St. John's Hospital, where he died within a few hours. He seems to have climbed the pole in play.

On Thursday evening, July 21, Oliver W. Kenney of Weston, aged twenty years, was killed by an electric shock while working in the battery room of the Weston Fire Alarm System, which was lighted by the Weston Electric Light Company.

On the afternoon of July 29, at about 4.45 o'clock, Frank Mack, twenty-eight years old, of East Boston, was struck by a live wire at Dorchester Street and West First Street, South Boston, receiving a shock and burns about the body, from the effects of which he died at the City Hospital the same evening. He was on a pole at work when the accident occurred.

On the morning of December 22, Edward M. Hayward, who was employed as a lamp trimmer by the Worcester Electric Light Company at Worcester, while engaged in trimming an arc lamp, received a shock which caused instant death. Contrary to his instructions, he lowered the lamp so as to work upon it from the ground, instead of using his step-ladder. He also failed to cut out the lamp, as the switch was found to be closed; and, as the circuit on which this lamp was connected was crossed by another wire which was alive, he received the full force of the current.

OTHER ACCIDENTS FROM ELECTRICITY.

At about 10.30 o'clock, in the forenoon of May 31, Edward D. Hazelton, city electrician of the city of Haverhill, while on the top of a building which was being moved in that city, and while in the act of raising the wires over said building, received a shock of electricity that severely burned his hands.

On June 3, John McClellan of 71 Williams Street, Roxbury, was injured by the electric current while on a pole at the corner of Commonwealth Avenue and Hereford Street. He was repairing an electric light, when he received a shock which caused him to lose his hold and fall to the ground some twenty feet below. He was removed to the City Hospital, where it was found that his most serious injury was from the shock.

At 7 A.M., on July 14, John J. Murphy, twenty-four years of age, residing at 266 Gold Street, South Boston, employed

as a lamp trimmer by the Boston Electric Light Company, while at work on a pole at the corner of Dorchester Avenue and Lincoln Street, came in contact with a live wire, the shock of which threw him from his position to the street below. His head was cut and his back slightly injured.

At 12 o'clock, noon, on July 14, Frank Voll, about fifty years of age, a painter by trade, while on the roof of barn in the rear of 188 First Street, Pittsfield, took hold of the Pittsfield Electric Company's wires that crossed the barn, and received severe burns on his right hand, necessitating the amputation of part of one finger.

At 9.30 A.M., September 2, Charles Farrell, aged twenty-eight, a lineman in the employ of the Pittsfield Electric Company, Pittsfield, climbed a pole of the company to take off a guy wire; accidentally touching his hand against a bare place on the live electric light wire, his hand was badly burned, but he received no more serious injury. The wire carried an alternating current with a pressure of 1,000 volts.

At 9.15 P.M., September 16, Michael Mangan, foreman of a foundry in Pittsfield, was superintending the lowering of a large iron flask into a pit. In order to illuminate the pit, he lowered one of the Pittsfield Electric Company's arc lights about six feet, and when the flask was swung to the side of the pit he neglected to raise the lamp out of the way, and shoved the iron flask against the arc light, receiving a shock by which he lost his balance and fell into the pit. In falling, he struck his head against an iron casting and cut it badly. He received no injury directly from the current.

About noon, on September 20, Alexander McGinnis, twenty-six years old, a foreman in the employ of the Boston Electric Light Company, was working in a manhole at the corner of Kneeland and South streets, Boston. He accidentally touched one of the live wires; the shock rendered him unconscious almost instantly, and his fellow workmen found him lying in a tangle of wires, badly burned.

On September 30, Peter Martin, an employee of the Edison Company, while at work on a sign in front of the Grand

Theatre, at the corner of Dover and Washington streets, Boston, received quite a severe shock from coming in contact with a live high-tension wire.

On October 3, James Salvage, a lineman for the Boston Electric Light Company, met with a serious accident in Harvard Place, opposite Milk Street. He was on a ladder twenty feet from the ground when his hands came in contact with a live wire. The shock caused him to lose his hold; he fell backwards, striking on his head; he was picked up unconscious, and taken to the Massachusetts General Hospital.

On the afternoon of October 12, Inspector of Wires Hazleton of Haverhill with a telephone lineman was engaged in removing the fire alarm and police signal wires from an old pole to a new one. His hands came in contact with the electric light wires, which were also strung on these poles; he had secured a hold on the iron steps of a pole, which prevented him from slipping. He received a charge from the electric wires, and was unable to let go his hold upon them. A lineman who was near by went to his assistance. His hands were badly burned.

On November 1, James B. Ward, who was employed in the office of the Metal Cornice Company, 186 Summer Street, Boston, had one of his hands severely burned while attempting to replace the cover of an Edison cut-out.

On December 3, at the Grand Opera House, 1176 Washington Street, Boston, Adams Hoffman, electrician for that house, while turning on a light by a snap switch, received so severe a shock that he was unable to release himself until his right hand was badly burned.

GAS COMPANIES.

The following table shows the corporate name and capital of the gas companies in active operation on the thirtieth day of June last, also the localities supplied, with the population of each according to the census of 1895. Unless otherwise noted the par value of each share is \$100 :—

CORPORATE NAME.	Localities Supplied.	Popu- lation.	Capital.
Adams Gas Light Co.,	Adams,	7,837	¹ \$17,300
Amesbury & Salisbury Gas Co.,	Amesbury,	9,986	60,000
Amherst Gas Co.,	Amherst,	4,785	40,000
Arlington Gas Light Co.,	Arlington,	6,515	70,000
	Belmont,	2,843	—
	Winchester,	6,150	—
Athol Gas and Electric Co.,	Athol,	7,364	40,000
Attleboro Gas Light Co., ²	Attleborough,	8,288	46,400
Bay State Gas Co.,	Boston (in part), ³	—	2,000,000
Beverly Gas & Electric Co.,	Beverly,	11,806	92,000
Boston Gas Light Co.,	Boston (city proper),	160,349	⁴ 2,500,000
Brockton Gas Light Co.,	Brockton,	33,165	178,500
Brookline Gas Light Co.,	Brookline,	16,164	2,000,000
	Boston (Brighton, Rox- bury, South Boston and Dorchester dis- tricts),	381,260	—
Cambridge Gas Light Co.,	Cambridge,	81,643	700,000
	Somerville (in part),	29,017	—
Charlestown Gas & Electric Co.,	Charlestown,	40,304	⁵ 500,000
	Somerville (in part),	23,183	—
	Medford (in part),	—	—
	Everett (in part),	—	—
Chelsea Gas Light Co.,	Chelsea,	31,264	300,000
	Everett (in part),	—	—
Chicopee Gas Light Co.,	Chicopee,	16,420	75,000
Citizens' Gas Light Co.,	Quincy,	20,712	33,000
Clinton Gas Light Co.,	Clinton,	11,497	⁴ 73,000
Cottage City Gas & Electric Light Co.,	Cottage City,	1,038	25,000
Danvers Gas Light Co.,	Danvers,	8,181	⁵ 20,000
Dedham & Hyde Park Gas & Electric Light Co.,	Dedham,	7,211	⁵ 80,000
	Hyde Park,	11,826	—
Dorchester Gas Light Co.,	Boston (Dorchester dis- trict),	45,909	519,600
	Milton,	5,518	—
East Boston Gas Co.,	Boston (East Boston),	42,595	¹ 220,000
Easthampton Gas Co.,	Easthampton,	4,790	30,000
Fall River Gas Works Co.,	Fall River,	89,203	450,000
Fitchburg Gas & Electric Light Co.,	Fitchburg,	26,409	⁵ 150,000
Frammingham Gas, Fuel & Power Co.,	South Frammingham,	5,770	75,000
Gardner Gas, Fuel & Light Co.,	Gardner,	9,182	26,200
Gloucester Gas Light Co.,	Gloucester,	28,211	⁶ 80,000
Greenfield Gas Light Co.,	Greenfield,	6,229	⁶ 50,000

¹ Par value, \$25.² Not incorporated.³ Sold principally to other companies.⁴ Par value, \$500.⁵ Par value, \$50.

CORPORATE NAME.	Localities Supplied.	Popula- tion.	Capital.
Haverhill Gas Light Co., . . .	Haverhill, . . .	30,209	¹ \$75,000
Ipswich Gas Light Co., . . .	Ipswich, . . .	4,720	16,000
Jamaica Plain Gas Light Co., . .	Boston (Wards 22 & 23),	40,572	250,000
Lawrence Gas Co., * . . .	Lawrence, . . .	52,164	590,000
	Methuen, . . .	5,690	-
	North Andover, . . .	3,569	-
Leominster Gas Light Co., . .	Leominster, . . .	9,211	50,000
Lexington Gas Light Co., . .	Lexington, . . .	3,498	30,000
Lowell Gas Light Co., . . .	Lowell, . . .	84,367	500,000
	Dracut, . . .	2,243	-
	Tewksbury, . . .	3,379	-
	Chelmsford, . . .	3,162	-
Lynn Gas & Electric Co., . . .	Lynn, . . .	62,354	400,000
	Swampscott, . . .	3,259	-
	Saugus, . . .	4,497	-
Malden & Melrose Gas Light Co.,	Malden, . . .	29,708	235,000
	Melrose, . . .	11,965	-
	Medford (in part), . . .	-	-
	Everett (in part), . . .	-	-
Marblehead Gas & Electric Light Co.,	Marblehead, . . .	7,671	40,000
Marlborough Gas Light Co., . .	Marlborough, . . .	14,977	50,000
Milford Gas Light Co., . . .	Milford, . . .	8,959	72,300
	Hopedale, . . .	1,377	-
Nantucket Gas Light Co., . . .	Nantucket, . . .	3,016	36,000
Natick Gas Light Co., . . .	Natick, . . .	8,814	20,000
New Bedford Gas & Edison Light Co.,	New Bedford, . . .	55,251	550,000
Newburyport Gas and Electric Co.,	Newburyport, . . .	14,552	140,000
Newton & Watertown Gas Light Co.,	Newton, . . .	27,590	250,000
	Watertown, . . .	7,788	-
	Wellesley, . . .	4,229	-
	Weston, . . .	1,710	-
North Adams Gas Light Co., . .	North Adams, . . .	19,135	50,000
Northampton Gas Light Co., . .	Northampton, . . .	16,746	² 50,000
North Attleborough Gas Light Co.,	North Attleborough, . . .	6,576	68,100
	Wrentham, . . .	2,584	-
Norwood Gas Light Co., . . .	Norwood, . . .	4,574	12,000
People's Gas & Electric Co. of Stoneham,	Stoneham, . . .	6,284	10,000
	Reading, . . .	4,717	-
Pittsfield Coal Gas Co., . . .	Pittsfield, . . .	20,461	62,500
Plymouth Gas Light Co., . . .	Plymouth, . . .	7,957	40,000
Roxbury Gas Light Co., . . .	Boston (Roxbury dis- trict), . . .	92,088	600,000
Salem Gas Light Co., . . .	Salem, . . .	34,473	300,000
	Peabody, . . .	10,507	-
South Boston Gas Light Co., . .	Boston (South Boston),	67,913	440,000
Southbridge Gas & Electric Co.,	Southbridge, . . .	8,250	¹ 50,000
Spencer Gas Co., . . .	Spencer, . . .	7,614	85,000
Springfield Gas Light Co., . .	Springfield, . . .	51,522	500,000
	West Springfield, . . .	6,125	-
Stoughton Gas & Electric Co., . .	Stoughton, . . .	5,272	24,000
Taunton Gas Light Co., . . .	Taunton, . . .	27,115	¹ 80,000
Waltham Gas Light Co., . . .	Waltham, . . .	20,876	140,000
Webster Electric Co., . . .	Webster, . . .	7,799	45,000
	Dudley, . . .	3,203	-
Westfield Gas Light Co., . . .	Westfield, . . .	10,663	75,000
Williamstown Gas Co., . . .	Williamstown, . . .	4,887	20,000
Woburn Gas Light Co., . . .	Woburn, . . .	14,178	45,100
Worcester Gas Light Co., . . .	Worcester, . . .	98,767	500,000

¹ Par value, \$50.² Par value, \$25.

The company at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Waltham, Webster and Westfield furnish electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the amounts at which the plants are carried upon the books of the owners:—

Holyoke Water Power Co.,	Holyoke,	\$100,000 00
Otis Co.,	Ware,	10,000 00

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth:—

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams,	8	8	\$17,300 00
Amesbury,	10	10	60,000 00
Amherst,	46	45	39,900 00
Arlington,	51	40	42,000 00
Athol,	8	3	4,300 00
Attleboro,	24	18	41,200 00
Bay State,	5	2	200 00
Beverly,	36	36	92,000 00
Boston,	6	3	2,000 00
Brockton,	63	54	171,800 00
Brookline,	6	5	1,400 00
Cambridge,	450	390	619,700 00
Charlestown,	258	238	460,350 00
Chelsea,	115	109	293,200 00
Chicopee,	7	3	14,500 00
Citizen's (Quincy),	8	8	33,000 00
Clinton,	24	24	73,000 00
Cottage City,	10	10	25,000 00
Danvers,	17	16	11,950 00
Dedham,	43	21	18,550 00
Dorchester,	7	3	1,000 00
East Boston,	144	122	187,875 00
Easthampton,	40	34	25,900 00
Fall River,	34	20	78,500 00
Fitchburg,	50	45	131,750 00
Framingham,	21	17	45,000 00

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Gardner,	14	13	\$22,200 00
Gloucester,	35	84	77,950 00
Greenfield,	37	29	45,150 00
Haverhill,	36	35	74,250 00
Ipswich,	14	14	16,000 00
Jamaica Plain,	85	77	207,500 00
Lawrence,	248	220	524,300 00
Leominster,	57	54	49,500 00
Lexington,	22	21	29,900 00
Lowell,	285	236	440,200 00
Lynn,	156	149	388,800 00
Malden,	138	121	209,100 00
Marblehead,	28	23	32,500 00
Marlborough,	15	15	50,000 00
Milford,	56	50	70,400 00
Nantucket,	47	44	34,700 00
Natick,	21	21	20,000 00
New Bedford,	379	336	496,000 00
Newburyport,	113	94	130,700 00
Newton,	173	160	236,200 00
North Adams,	34	25	47,800 00
Northampton,	46	33	29,600 00
North Attleborough,	37	32	64,300 00
Norwood,	4	3	9,333 33
People's (Stoneham),	7	6	9,000 00
Pittsfield,	54	42	54,800 00
Plymouth,	35	30	30,900 00
Roxbury,	4	1	100 00
Salem,	215	193	286,200 00
South Boston,	8	4	1,200 00
Southbridge,	73	69	46,850 00
Spencer,	19	19	85,000 00
Springfield,	141	125	450,800 00
Stoughton,	8	8	24,000 00
Taunton,	114	104	74,950 00
Waltham,	106	96	128,300 00
Webster,	22	20	32,200 00
Westfield,	27	23	64,200 00
Williamstown,	5	5	20,000 00
Woburn,	40	39	44,100 00
Worcester,	198	182	463,100 00

The following statistics exhibit a summary of the financial operations of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board:—

	FOR YEAR ENDING JUNE 30.	
	1897.	1898.
RECEIPTS:—		
For gas sold by meter,	\$5,514,936 64	\$5,669,060 07
For gas supplied to public lamps,	179,664 22	182,662 56
From sales of coke,	183,738 75	205,184 16
sales of tar,	138,649 08	131,148 00
sales of ammoniacal liquor,	21,624 74	19,588 62
rent of meters,	2,148 01	2,198 00
rent of gas stoves and engines,	888 99	944 11
rent of gas lamps,	239 43	125 63
public lamps other than gas lamps,	4,676 47	3,366 38
other sources,	181 55	110 00
Total,	\$6,046,747 88	\$6,214,387 53
EXPENSES:—		
1. Coals,	\$878,607 53	\$847,967 06
2. Enrichers,	650,802 91	614,222 77
3. Purifying materials,	30,409 02	25,651 45
4. Water,	23,721 35	20,353 76
5. Wages at works,	434,128 07	438,007 24
6. Repairs and maintenance of works,	258,600 22	262,751 04
7. Apparatus and machinery,	17,684 11	16,860 53
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors,	178,153 95	183,546 43
9. Repairs, renewals, and maintenance of mains and service pipes,	158,446 45	169,217 00
10. Distribution tools and appliances,	-	22,184 43
11. Repairs and renewals of meters,	61,312 45	69,725 79
12. Gas stove fixing, repairs, etc.,	11,085 92	13,997 84
13. Lighting and repairing (gas lamps only),	11,708 51	12,003 87
14. Lighting and repairing, and materials used for other lamps,	4,293 41	2,927 57
15. Directors' allowances,	12,889 60	11,547 23
16. Salaries of officers,	164,844 94	150,575 60
17. General salaries,	112,981 34	118,409 41
18. Rent of offices,	32,536 33	34,212 85
19. General office expenses,	59,729 66	76,163 26
20. Taxes,	298,254 51	304,477 53
21. Insurance,	33,776 64	46,627 34
22. Law expenses,	27,796 43	25,746 86
23. Claims,	8,442 70	6,348 38
24. Bad debts,	7,475 83	8,527 61
25. Incidental expenses,	50,201 27	16,802 57
26. Gas bought,	612,879 62	613,052 68
Total,	\$4,140,762 77	\$4,111,908 10
Leaving an apparent net profit on their gas business of	\$1,905,985 11	\$2,102,479 43
They have also received for interest, etc.,	10,012 77	8,328 92
for rents, etc.,	452,292 58	280,647 90
as profits from electric lighting,	228,738 38	251,247 86
Making a total of	\$2,597,028 84	\$2,642,704 11
From these receipts were paid interest on bonds and loans,	\$263,664 18	\$280,593 63
Dividends,	1,516,644 00	1,548,452 00
Other items,	300,077 14	848,239 64
	\$2,080,385 32	\$2,677,285 27
Leaving a surplus for the year of	\$516,643 52	-
Leaving a deficit for the year of	-	\$34,581 16

Two¹ of the companies appear not to have earned expenses, and fourteen² others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$154,123.43. The receipts from sales for public lamps have also increased by \$2,998.34.

In Appendix A will be found, under date of June 30, 1898, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1897 show the following facts:—

	June 30, 1897.	June 30, 1898.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$25,207,490 31	\$25,881,359 52
Cash on hand,	486,583 36	1,409,752 96
Due for gas,	823,171 54	917,103 37
Other accounts due,	232,893 81	242,463 53
Materials, etc.,	1,127,824 38	1,155,881 94
Notes receivable,	170,838 50	163,337 18
Investments,	429,045 41	273,867 55
Electric assets,	3,004,295 65	3,025,233 97
	\$31,482,142 96	\$33,069,000 02
LIABILITIES:—		
Capital stock,	\$16,909,400 00	\$17,952,000 00
Bonds,	2,029,720 00	2,031,260 00
Notes payable,	3,244,511 32	3,454,113 41
Unpaid bills,	585,076 96	739,797 42
Unpaid dividends,	23,163 63	21,169 00
Deposits,	58,066 16	78,901 30
Interest due and unpaid,	108,249 55	53,207 97
Interest accrued but not due,	—	60,331 18
Other items,	96,300 20	77,849 92
	\$23,054,487 82	\$24,468,630 20
Reserved and depreciation funds,	704,960 93	939,742 95
	\$23,759,448 75	\$25,408,373 15
Surplus,	7,722,694 21	7,660,626 87
	\$31,482,142 96	\$33,069,000 02

¹ One last year.² Seventeen last year.

Of these companies —

	June 30, 1897.	June 30, 1898.
58 ¹ show an aggregate surplus of . . .	\$8,232,074 84	\$8,182,210 66
10 ² show an aggregate deficit of . . .	509,380 63	521,583 79
Leaving total net surplus, as shown above, . .	\$7,722,694 21	\$7,660,626 87
Which, added to reserves carried as liabilities, .	704,960 93	939,742 95
Would show an actual surplus of . . .	\$8,427,655 14	\$8,600,369 82
Equivalent to a per cent. on capital of about .	50	48

¹ Fifty-eight in 1897.

² Nine in 1897.

The following table shows the valuation of the property of each company, as assessed by the local assessors :—

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams,	\$17,600	Lowell,	\$1,020,500
Amesbury,	18,700	Lynn,	532,100
Amherst,	15,150	Malden,	288,350
Arlington,	36,975	Marblehead,	10,900
Athol,	15,500	Marlborough,	52,635
Attleboro,	49,250	Milford,	86,400
Bay State,	1,027,800	Nantucket,	6,000
Beverly,	81,200	Natick,	13,200
Boston,	4,132,100	New Bedford,	701,250
Brockton,	98,350	Newburyport,	130,200
Brookline,	2,386,500	Newton,	397,595
Cambridge,	1,072,600	North Adams,	49,000
Charlestown,	700,800	Northampton,	64,900
Chelsea,	346,100	North Attleborough,	58,100
Chicopee,	68,000	Norwood,	18,400
Citizens' (Quincy),	13,500	Otis Co. (Ware),	14,300
Clinton,	73,700	People's (Stoneham),	30,800
Cottage City,	13,400	Pittsfield,	96,600
Danvers,	4,000	Plymouth,	23,350
Dedham,	49,000	Roxbury,	680,100
Dorchester,	377,100	Salem,	316,100
East Boston,	265,400	South Boston,	384,600
Easthampton,	32,000	Southbridge,	39,200
Fall River,	385,100	Spencer,	24,400
Fitchburg,	172,400	Springfield,	632,300
Framingham,	37,000	Stoughton,	9,500
Gardner,	13,650	Taunton,	71,000
Gloucester,	80,000	Waltham,	278,000
Greenfield,	29,000	Webster,	32,500
Haverhill,	173,625	Westfield,	85,000
Holyoke,	447,400	Williamstown,	7,081
Ipswich,	6,671	Woburn,	51,000
Jamaica Plain,	254,500	Worcester,	765,800
Lawrence,	572,125		
Leominster,	21,000		\$20,072,252
Lexington,	13,895		

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned : —

Amherst,	\$14,000	Newburyport,	\$80,000
Athol,	9,000	Newton,	58,900
Beverly,	39,900	North Adams,	22,500
Chelsea,	110,900	Southbridge,	26,000
Clinton,	59,500	Waltham,	120,000
Easthampton,	9,000	Webster,	21,900
Holyoke,	217,990	Westfield,	27,000
Lawrence,	100,500		
Lexington,	6,000	Total,	\$1,158,090
Lynn,	266,500		

The value of the gas plants, assessed by the local assessors, is then, in round numbers, \$18,000,000, as there are electric plants at Brookline, Charlestown, Cottage City, Fitchburg, New Bedford, Spencer and Stoughton which are not given in the above table.

The following table shows the amount paid by each company for taxes after deducting the amounts belonging to the electrical departments, and the amount for each thousand feet of gas sold : —

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams,	\$580 44	\$0 1079
Amesbury,	567 64	0910
Amherst,	92 25	3436
Arlington,	718 65	0846
Athol,	221 12	0502
Attleboro,	1,047 47	0770
Bay State,	20,060 67	0189
Beverly,	770 42	0697
Boston,	57,007 84	0534
Brockton,	2,523 31	0766
Brookline,	28,893 08	0411
Cambridge,	21,997 83	1022
Charlestown,	8,553 11	0720
Chelsea,	4,126 32	1352
Chicopee,	774 00	0631
Citizens' (Quincy),	322 38	0405
Clinton,	461 67	0555
Cottage City,	125 20	0450
Danvers,	113 14	0449
Dedham,	732 90	0961
Dorchester,	8,538 10	0435
East Boston,	4,249 33	0874
Easthampton,	330 55	1020

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Fall River,	\$7,847 20	\$0 0641
Fitchburg,	1,559 39	0740
Framingham,	600 71	0649
Gardner,	483 75	2460
Gloucester,	1,805 92	0747
Greenfield,	546 50	1440
Haverhill,	3,874 70	0451
Holyoke,	3,770 40	0628
Ipswich,	119 87	0422
Jamaica Plain,	4,011 87	0524
Lawrence,	9,050 04	0918
Leominster,	603 35	2774
Lexington,	88 22	1742
Lowell,	21,498 58	0721
Lynn,	5,218 11	0361
Malden,	4,738 50	0739
Marblehead,	191 25	1007
Marlborough,	1,120 41	1261
Milford,	1,444 16	1491
Nantucket,	93 58	0481
Natick,	403 16	0896
New Bedford,	5,536 38	0834
Newburyport,	1,279 48	1309
Newton,	6,242 19	0665
North Adams,	567 80	0141
Northampton,	1,098 18	0554
North Attleborough,	1,756 45	1482
Norwood,	355 80	0685
Otis Co. (Ware),	277 10	0819
People's (Stoneham),	440 60	1216
Pittsfield,	1,671 47	1014
Plymouth,	402 79	0841
Roxbury,	9,437 99	0441
Salem,	5,874 68	1244
South Boston,	5,999 86	0549
Southbridge,	282 37	1509
Spencer,	308 65	0473
Springfield,	8,837 16	0695
Stoughton,	161 51	2303
Taunton,	1,792 36	0397
Waltham,	4,111 35	1526
Webster,	170 33	0802
Westfield,	1,164 03	1069
Williamstown,	230 10	1790
Woburn,	1,113 49	0973
Worcester,	13,483 32	0618
	\$304,477 53	-

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that

part of the gas companies' taxes belonging to their electrical departments, was \$304,477.53, an average of 5.37 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$7,170.02 in the total and a decrease of six one-hundredths of a cent for every thousand feet sold.

DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table: —

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams,	8	\$1,384 00	\$0 2574
Amesbury,	4	2,400 00	3848
Amherst,	5	1,250 00	-
Arlington,	1 -	-	-
Athol,	12	3,900 00	-
Attleboro,	10	4,640 00	3413
Bay State,	12	240,000 00	2262
Beverly,	2 8	2,7360 00	-
Boston,	10	250,000 00	2344
Brockton,	1 -	-	-
Brookline,	10	200,000 00	-
Cambridge,	10	70,000 00	3254
Charlestown,	6½	32,500 00	-
Chelsea,	5	15,000 00	-
Chicopee,	6	4,500 00	3220
Chicopee Falls,	1 -	1 -	-
Citizens' (Quincy),	1 -	1 -	-
Clinton,	1 -	1 -	-
Cottage City,	1 -	1 -	-
Danvers,	1 -	1 -	-
Dedham,	1 -	1 -	-
Dorchester,	9	46,764 00	2381
East Boston,	10	22,000 00	4526
Easthampton,	5	1,500 00	-
Fall River,	8	36,000 00	2939
Fitchburg,	10	15,000 00	-
Framingham,	1 -	1 -	-
Gardner,	5	1,310 00	6662
Gloucester,	3 9	2,200 00	2978
Greenfield,	4 -	2,040 00	5377
Haverhill,	50	37,500 00	0437
Holyoke,	1 -	1 -	-
Ipswich,	7	1,120 00	3947

¹ No dividend declared.

² Extra dividend, profit on land sold of two per cent., or \$1,840.

³ An additional dividend of three per cent., or \$2,400, was declared from the earnings of wharf property.

⁴ Six per cent. on special stock (\$2,000); four per cent. on common (\$48,000).

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Jamaica Plain,	10	\$25,000 00	\$0 3263
Lawrence,	6	35,400 00	-
Leominster,	4	2,000 00	9197
Lexington,	1 -	1 -	-
Lowell,	22	110,000 00	3688
Lynn,	10	40,000 00	-
Malden,	6	14,100 00	2199
Marblehead,	1 -	1 -	-
Marlborough,	1 -	1 -	-
Milford,	10	7,230 00	7465
Nantucket,	1 -	1 -	-
Natick,	6	1,200 00	2668
New Bedford,	6	33,000 00	-
Newburyport,	6	8,400 00	-
Newton,	8	20,000 00	-
North Adams,	8	4,000 00	-
Northampton,	12	6,000 00	3028
North Attleborough,	6	4,086 00	3449
Norwood,	1 -	1 -	-
Otis Co. (Ware),	1 -	1 -	-
People's (Stoneham),	1 -	1 -	-
Pittsfield,	12	7,500 00	4549
Plymouth,	3½	1,400 00	2923
Roxbury,	10	60,000 00	2802
Salem,	5½	16,500 00	3495
South Boston,	7½	33,000 00	3021
Southbridge,	5	2,500 00	-
Spencer,	1 -	1 -	-
Springfield,	6	30,000 00	2360
Stoughton,	3	720 00	-
Taunton,	10	8,000 00	1772
Waltham,	6	8,400 00	-
Webster,	4	1,800 00	-
Westfield,	8	6,000 00	-
Williamstown,	5	1,000 00	7780
Woburn,	8	3,608 00	3152
Worcester,	10	50,000 00	2290
	-	\$1,548,452 00	-

¹ No dividends declared.

PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1898:—

Beverly,
Cambridge,
Charlestown,
Ipswich,
Jamaica Plain,

Malden and Melrose,
Newburyport,
Pittsfield,
Salem,
Southbridge,

Westfield,
Williamstown,
Worcester.

The Ipswich and Southbridge companies changed from oil gas to water gas. The Framingham company, having changed its gas from non-illuminating to illuminating water gas, increased its price. The Spencer company also increased its price.

The following pages show the price charged by the several companies, June 30, 1898; the average candle-power, as shown by the tests made by the State inspector of gas; and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1898:—

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1896-97.	Average Price, 1897-98.
Adams,	21.2	\$2 50	Twenty per cent. discount, if paid within 5 days from date of bill,	\$2 03	\$2 01
Amesbury,	23.2	2 00	Special rates to large consumers,	1 53	1 52
Amherst,	40.5	6 00	For payment on or before the 15th of the month, if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 6 to 8 per cent. of air,	5 07	5 34
Arlington,	18.8	2 00	Discounts: 50 cents per M, if bill is paid within 10 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.; 50 per cent. for gas for cooking,	2 00	2 00
Athol,	23.6	3 00	Discount of twenty cents per M, if paid on or before the 16th of the month,	2 06	2 04
Attleboro,	19.8	1 90	Discount of twenty cents per M on all bills paid on or before the 15th of the month,	1 72	1 70
Bay State (Boston),	-	1 00	Discount of twenty cents per M on all bills paid on or before the 15th of the month,	99 6	99 4
Beverly,	19.5	1 90	Discount of twenty cents per M on all bills paid on or before the 15th of the month,	1 85	1 74
Boston,	25.9	1 00	Discount of twenty-five cents per M on all bills paid on or before the 15th of the month,	99 4	99 5
Brockton,	16.8	1 75	Discount of thirty cents per M to city of Boston,	1 54	1 53
Brookline,	25.6	1 00	Discount of 12 cents per M, if paid within 15 days from date of bill,	98 7	98 9
Cambridge,	18.0	1 20	Discount of 15 cents per M, if paid in 15 days,	1 16	1 14
Charlestown,	19.7	1 80	Discount of 20 cents per M on bills paid within 15 days; \$1.30 per M to consumers of over 250,000 feet per annum,	1 24	1 21
Chelsea,	17.8	1 70	Discount 50 cents per M and if used for fuel 75 cents per M on bills paid on or before the 10th of the month. 10 consumers using 5,000 feet per month 75 cents per M discount; special rates to very large consumers,	1 53	1 52
Chicopee,	22.1	2 25	Discount 5 per cent. on bills paid within 10 days. Large consumers supplied at \$1.80, with 5 per cent. discount,	1 37	1 42
Citizens' (Quincy),	19.2	2 00		1 96	1 96
Clinton,	17.0	2 00		1 82	1 82

Cottage City,	2 20	-	Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1.20 per M net. During November, December, January, February, March and April, \$1 net per M. Water gas (non-illuminating)	1 38	1 42
Danvers,	3 00	19.4	Discounts : On monthly bills from \$1 to \$3, 16½ per cent. ; from \$3 to \$18, 20 per cent. ; \$18 and over, 33½ per cent.,	2 23	2 30
Dedham,	2 50	17.3	Discount 20 per cent., for payment before the 16th of the month,	2 03	2 02
Dorchester,	1 00	25.8	Discount of 10 cents per M on bills paid on or before the 15th of the month,	1 00	1 00
East Boston,	1 60	17.8	Discount to large consumers 50 cents per M. ; to others 20 cents. For gas stoves, \$2 net,	1 51	1 50
Easthampton,	2 50	19.6	Discounts : Consumers of 5,000 feet or less per month, 15 cents per M ; over 5,000 feet and not over 10,000 feet, 20 cents per M ; over 10,000 feet and to mills, 40 cents per M,	2 09	2 08
Fall River,	1 40	22.3	Discount of 10 per cent, for payment on or before the 20th of the month. Large consumers, \$1.75 to \$1.40. For gas stoves, 20 per cent. discount,	1 20	1 18
Fitchburg,	2 00	19.4	Discounts : If payment is made before the 15th of the month 10 per cent. ; if used for fuel, 25 per cent. ; if used in gas engines, 37½ per cent.,	1 76	1 73
Framingham,	2 00	20.3	Discounts vary according to amount used from 10 to 33½ per cent., if paid by the 10th of the month. Pure oil gas,	62	96
Gardner,	6 00	44.2	Discount 12½ per cent., if paid on or before the 15th of the month,	4 57	4 51
Gloucester,	1 60	17.5	On bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in 5 days ; on bills of \$2.50 for stores 10 per cent. ; \$1.50 net, if used for fuel,	1 42	1 41
Greenfield,	2 50	18.5	Discount 10 cents per M, if paid on or before the 10th. Day consumption for manufacturing purposes, \$1.05,	2 21	2 20
Haverhill,	1 30	24.7	Discounts : 20 cents per M to consumers of 360,000 feet per year ; 10 per cent. to all others if paid within five days after presentation of bill. For gas stoves used all the year, \$1.25 net,	1 29	1 23
Holyoke,	1 50	20.2	Twenty cents per M discount on all bills paid within 15 days,	1 34	1 34
Ipswich,	2 50	24.6	Twenty cents per M discount if paid before the 15th of the month ; \$1.00 per M for large gas engines,	3 06	2 41
Jamaica Plain,	1 45	17.7	Discount 50 cents per M on monthly bills of 3,000 feet and over. Oil gas, with 40 per cent. air,	1 40	1 38
Lawrence,	1 50	20.1	Discount for payment by the 10th of the month ; on bills of less than \$2, 10 per cent. ; \$2 and over, 25 per cent. ; for gas stoves, \$2.25 net. Oil gas, with 33½ per cent. air,	1 31	1 28
Leominster,	3 50	28.0		3 63	3 38
Lexington,	6 00	25.1		4 75	4 84

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1896-97.	Average Price, 1897-98.
Lowell,	21.7	\$1 20	Discount 20 cents per M, if paid within 5 days,	\$1 00	\$1 00
Lynn,	19.7	1 20	Discount 20 cents per M, for payment within 10 days,	1 08	1 00
Malden,	19.0	1 70	Discount 30 cents per M, if paid by the 20th of the month,	1 52	1 42
Marblehead,	17.5	3 00	Discounts: 16 $\frac{1}{2}$ per cent. on monthly bills of \$1 to \$3; 20 per cent. on bills from \$3 to \$18, and 33 $\frac{1}{2}$ per cent. on bills \$18 and over,	2 59	2 38
Marlborough,	18.0	2 50	Discounts: 10 per cent. on monthly bills for not less than 1,000 feet, and 20 per cent. when bills are for not less than 2,000 feet; 40 per cent. for fuel purposes,	2 01	1 85
Milford,	18.7	2 00	Bills amounting to \$5 a month, 5 per cent. discount; \$10 a month, 10 per cent.; \$50 a month, 15 per cent.; \$100 a month, 25 per cent.,	1 82	1 83
Nantucket,	18.6	2 50	Net rate to most consumers \$2; to some, \$1.50,	2 05	2 05
Natick,	17.8	2 00	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents per M to consumers of 4,000 feet,	1 76	1 76
New Bedford,	20.7	1 50	Less than 4,000 feet per month 10 per cent.; 4,000 feet or over per month 25 per cent. discount for payment by the 10th of the month. Over 100,000 feet \$1 per M net,	1 28	1 27
Newburyport,	18.5	1 85	Discount of 5 per cent. if paid within 10 days,	1 88	1 81
Newton,	18.4	1 50	Ten per cent. discount for prompt payment,	1 35	1 37
North Adams,	19.5	1 75	For use in gas stoves \$1.40; to some consumers, for mill consumption, special rates,	1 50	1 13
Northampton,	19.7	2 00	Twenty per cent. discount, if paid within five days; 5 and 10 per cent. on net additional to largest consumers,	1 57	1 60
North Attleborough,	17.1	2 00	Discount of 30 cents per M, on bills paid before the 16th of the month,	1 92	1 70
Norwood,	18.8	2 25	If paid within 15 days, discount of 25 cents per M,	2 04	2 05
Otis Company (Ware),	19.9	2 00	Public institutions, \$1.75,	2 00	2 00
People's (Stoneham),	22.0	2 50	Discount for prompt payment of 10 per cent. if for lighting, 20 per cent. if for mechanical purposes,	2 28	2 32
Pittsfield,	25.6	2 00	Discounts: 10 per cent. on bills of less than 1,000 feet per month; 15 per cent. on bills of 1,000 feet and less than 25,000; 25 per cent. on bills of 25,000 feet or over; 25 per cent. on bills of 1,000 feet and over per month if for fuel,	1 72	1 67
Plymouth,	18.4	2 50	Special price to large consumers,	1 91	1 91
Roxbury,	25.5	1 00	Discount 20 cents per M, if paid on or before the 15th of the month,	99 9	1 00
Salem,	18.5	1 50	Discounts: 5 per cent. to consumers of 2,000 feet and not less than 1,000 feet per month, 10 per cent. to consumers of over 2,000 feet,	1 44	1 33
South Boston,	25.5	1 00		1 00	1 00
Southbridge,	23.3	2 50		2 82	2 42

Spencer,	23.2	2 00	If used in gas stoves, \$1.50,	1 60	1 69
Springfield,	20.1	1 40	15 cents per M discount on all bills paid on or before the 15th day of the month;		
Stoughton,	48.7	5 50	\$1.15 per M where 200,000 feet per year are used for fuel or power,	1 37	1 26
Taunton,	18.3	1 35	Discount 10 per cent., if paid by the 10th of the month. Pure oil gas,	4 90	4 92
Ware,	17.8	1 80	Over 125,000 feet per quarter, \$1.25 per M,	1 32	1 32
Waltham,			Discounts: 30 cents per M for gas used for fuel through separate meter; 10 per cent.		
Webster,	18.7	2 50	to other consumers if bill is paid by the 15th of the month,	1 60	1 50
Westfield,	18.4	1 80	Discount of 25 cents per M if bill is paid before the 10th of the month. Special	2 37	2 17
Williamstown,	54.2	5 70	price for gas stoves \$1.75,	1 81	1 73
Woburn,	17.8	1 80	Discount from this price for payment within 7 days, 20 cents per M,		
Worcester,	20.8	1 25	Discount 5 per cent., if paid on or before the 10th of the month; 5 per cent. addi-	5 44	5 26
			tional on bills amounting to \$5 per month; some large consumers, \$4.75 per M		
			net. Pure oil gas,		
			Discount 30 cents per M, if paid on or before the 15th of the month; special rate	1 53	1 49
			for very large consumption,	1 21	1 15
			Discount 15 cents per M, if paid on or before the 15th of the month,		

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$1.09 per thousand feet. If the Boston and Brookline companies be excluded the average is \$1.16. The average price received by the remainder of the coal gas companies from sales by meter is \$1.71, the average received by all is \$1.14 per thousand. The average price for oil gas is \$4.42 per thousand feet.

The average price paid by consumers for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15.

The following table shows the amount of gas made in the year ending June 30, 1898, and in the year ending June 30, 1897; the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1898, and the percentage of unaccounted-for gas in both years.

NOTE. — The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

Coal Gas.

COMPANY.	Gas made. Year ending June 30, 1898.	Gas made. Year ending June 30, 1897.	Gas sold by Meter. Year ending June 30, 1898.	Gas sold by Meter. Year ending June 30, 1897.	Gas sold for Public Lamps. Year ending June 30, 1898.	Gas sold for Public Lamps. Year ending June 30, 1897.	Gas used at Works and Offices Year ending June 30, 1898.	Gas unac- counted for, 1898.	Percent- age unac- counted for, 1898.	Percent- age unac- counted for, 1897.
	Feet.	Feet.	Feet.	Feet.	Feet	Feet.	Feet.	Feet.		
Adams,	6,319,840	5,705,100	5,377,600	4,936,780	-	-	30,000	912,240	14.43	12.06
Amesbury,	6,505,000	6,206,500	5,972,500	5,728,300	264,000	264,000	164,600	268,500	4.13	3.48
Arlington,	10,261,020	10,137,100	8,498,850	7,505,200	-	-	129,900	1,632,270	15.91	24.75
Athol,	4,844,400	4,772,710	4,404,000	4,337,900	-	-	184,300	252,600	5.21	5.39
Attleboro,	14,356,000	11,984,000	13,595,500	10,841,900	-	-	129,000	631,500	4.40	8.56
Bay State,	1,061,850,000	1,077,487,000	1,060,836,644	1,073,087,944	-	-	1,149,356	-	-	0.16
Beverly,	11,687,700	10,491,200	10,958,000	9,308,500	93,400	82,400	164,600	471,700	4.04	8.91
Boston,	1,111,247,300	1,112,800,000	1,056,644,760	1,061,845,800	10,122,530	9,916,510	8,042,500	40,794,110	3.67	3.47
Brookline,	37,604,578	33,610,500	32,996,400	28,596,800	-	-	356,214	4,166,564	11.08	13.45
Brookline,	706,565,000	732,085,000	606,493,620	625,374,050	49,137,032	46,886,038	288,900	49,845,448	7.05	7.55
Cambridge,	231,425,000	216,024,700	211,620,732	195,705,600	3,611,239	5,103,565	1,169,500	14,855,029	6.22	6.58
Charlestown,	129,693,000	123,067,000	110,849,840	104,301,512	7,863,671	7,949,306	1,190,000	9,204,489	7.13	7.73
Chelsea,	35,751,000	33,752,000	30,524,300	27,994,800	-	-	274,700	4,962,000	13.35	16.34
Chilcopee,	16,458,000	12,371,300	11,299,000	10,666,900	80,000	26,800	114,000	4,000,100	25.38	12.49
Chilcopee Falls,	2,450,000	4,902,000	3,142,900	3,149,400	4	4	-	-	-	-
Citizens' (Quincy),	10,449,500	10,188,600	6,967,800	6,939,600	1,000,000	1,000,000	182,900	2,311,800	22.12	20.35
Clinton,	10,035,900	8,629,200	8,318,300	6,775,800	-	-	149,000	1,575,260	16.59	19.80
Cottage City,	3,695,200	3,349,700	2,164,200	2,089,700	619,000	563,500	826,000	149,000	22.89	20.79
Danvers,	3,703,900	3,703,900	2,519,700	2,892,700	-	-	48,800	651,500	20.23	20.62
Dedham,	10,375,900	7,626,500	7,626,500	7,682,200	-	-	282,200	2,990,700	23.74	22.39
Dorchester,	519,384,400	168,102,800	168,102,800	154,449,000	28,397,400	24,664,300	248,100	5,853,784	-	-
East Boston,	54,655,000	42,298,000	40,945,000	40,945,000	6,306,456	6,541,234	499,110	5,853,784	10.67	11.76
Easthampton,	4,200,830	3,242,100	3,655,700	3,655,700	-	-	93,100	499,110	13.03	11.15
Fall River,	130,289,600	121,814,100	100,387,400	100,387,400	682,790	738,119	592,300	6,641,310	5.10	6.24
Fitchburg,	24,340,400	22,827,000	20,448,600	18,598,200	618,000	646,000	710,000	2,574,100	10.57	10.76
Frammingham,	11,337,000	13,353,000	9,263,100	11,419,600	-	-	590,500	1,475,600	13.02	8.29

¹ 2,548,700 to private customers, 1,058,237,944 to other companies.

² Quantity not given.

³ Two months' operation.

⁵ Gas bought.

³ Quantity used in mills of company unknown.

⁶ Including 1,524,000 feet gas bought.

Coal Gas — Concluded.

COMPANY.	Gas made. Year ending June 30, 1898.	Gas made. Year ending June 30, 1897.	Gas sold by Meter, Year ending June 30, 1898.	Gas sold by Meter, Year ending June 30, 1897.	Gas sold for Public Lamps, Year ending June 30, 1898.	Gas sold for Public Lamps, Year ending June 30, 1897.	Gas used at Works and Offices Year ending June 30, 1898.	Gas unac- counted for Year ending June 30, 1898.	Percent- age unac- counted for, 1898.	Percent- age unac- counted for, 1897.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		
Gloucester,	26,239,000	24,084,200	23,225,500	21,954,000	952,000	960,000	125,000	912,900	3.62	4.24
Greenfield,	4,159,800	4,348,100	3,794,300	3,616,400	—	—	77,600	284,100	6.83	14.49
Haverhill,	92,906,000	88,213,000	83,344,000	78,745,500	2,551,000	2,856,400	600,000	6,402,000	6.89	6.69
Holyoke,	67,815,500	63,552,000	59,875,900	54,943,900	160,020	196,264	410,000	7,388,669	10.90	12.64
Ipswich,	2,845,340	2,322,400	2,721,190	2,176,400	116,150	104,000	10,000	—	—	1.29
Jamaica Plain,	95,370,325	82,625,600	61,219,800	51,999,600	15,399,535	16,978,122	200,000	18,632,587	19.54	16.28
Lawrence,	105,115,988	94,480,400	98,496,904	87,460,647	80,768	80,768	1,192,625	5,298,426	5.04	6.12
Lowell,	322,643,000	311,230,000	290,799,700	280,210,200	7,441,200	6,506,700	2,658,400	21,673,700	6.72	7.07
Lynn,	158,227,300	143,052,400	144,444,500	130,376,900	—	—	1,854,500	11,394,300	7.20	7.40
Malden,	77,651,900	72,676,700	64,111,100	57,715,500	—	—	691,900	13,009,900	16.75	19.68
Marblehead,	—	3,392,900	1,008,400	1,063,400	—	—	200,000	—	38.09	—
Marthorough,	10,542,600	9,061,100	8,868,900	7,069,100	14,000	40,000	237,000	1,362,200	12.92	18.23
Milford,	11,894,000	12,260,840	9,667,200	10,269,300	18,000	15,000	109,500	2,091,500	17.58	15.50
Nantucket,	2,386,240	2,379,540	1,945,800	1,909,900	—	—	47,800	372,640	15.75	20.16
Natick,	5,085,000	4,523,800	4,408,600	3,984,000	90,000	90,000	102,000	489,600	9.63	8.78
New Bedford,	72,220,000	64,745,000	59,550,500	52,196,200	6,853,293	6,129,534	1,026,800	4,807,807	6.66	8.33
Newburyport,	11,296,850	10,891,110	9,773,200	9,331,000	—	—	359,000	1,168,650	10.37	12.35
Newton,	98,105,000	91,291,000	85,280,000	78,645,000	8,537,400	9,132,000	291,000	3,454,900	3.62	3.53
North Adams,	45,956,900	28,616,500	40,160,900	21,491,200	39,400	187,000	294,400	6,385,900	11.72	13.13
Northampton,	22,151,600	21,177,200	19,817,300	18,392,600	—	—	185,100	2,148,374	9.70	12.35
North Attleborough,	12,631,700	11,327,600	11,846,000	10,283,100	—	—	190,400	632,800	4.99	6.97
Norwood,	—	—	4,524,945	3,522,200	666,855	672,282	1 —	1 —	—	—
Otis Co. (Ware),	5,574,360	5,565,200	3,378,300	3,494,600	4,080	4,802	68,400	210,524	3.78	6.85
People's (Stoneham),	2 4,136,100	3,190,861	3,622,600	2,653,100	—	—	43,000	471,500	11.40	15.62
Pittsfield,	16,960,000	16,487,000	16,487,000	15,675,450	—	—	225,000	2,076,000	11.05	6.25
Plymouth,	5,411,570	5,160,520	4,789,300	4,505,300	—	—	124,100	496,370	9.17	10.16

Roxbury,	4 215,005,544	211,753,050	211,142,000	2,393,830	2,205,915	290,200	5,148,264	2.36	0.58
Salem,	47,008,800	46,081,500	41,813,700	231,700	105,000	806,000	6,264,000	11.54	8.97
South Boston,	4 110,707,000	102,245,750	102,722,700	6,379,569	7,022,373	298,650	1,489,031	1.31	0.54
Southbridge,	1 -	1,771,602	1,449,900	100,000	-	1 -	-	-	-
Spencer,	9,115,000	6,525,600	7,491,700	-	-	360,000	865,400	11.17	13.62
Springfield,	121,050,000	126,781,100	112,950,200	329,500	419,900	949,100	8,478,500	6.21	5.41
Taunton,	44,800,000	44,207,400	41,055,900	950,300	1,160,200	1,098,500	1,607,800	3.36	4.55
Waltham,	28,985,200	26,060,100	24,116,700	876,000	901,000	539,600	3,189,800	10.40	11.49
Webster,	2,429,000	2,123,200	1,899,000	-	-	33,000	382,800	15.08	20.47
Westfield,	10,541,100	10,755,900	9,321,800	133,300	133,330	90,900	1,016,700	8.47	9.47
Woburn,	11,512,200	11,447,400	10,572,000	-	-	114,000	1,340,300	10.36	7.04
Worcester,	211,946,000	215,565,700	198,191,600	2,770,400	2,184,700	593,300	11,902,600	5.16	5.07

Oil Gas.

Amherst,	1 -	709,855	726,183	-	11,404	5,000	1 -	-	-
Gardner,	1 -	1,966,300	1,776,600	-	-	-	-	-	-
Leominster,	2,337,860	2,174,734	1,995,796	-	-	75,000	195,651	7.99	13.01
Lexington,	675,340	506,480	527,110	-	-	20,000	157,490	23.12	18.54
Stoughton,	1 -	701,150	668,250	-	-	-	1 -	-	-
Williamstown,	1 -	986,100	915,750	299,210	28,130	15,000	-	-	-

¹ Quantity unknown.² Including 1,226,525 feet bought.³ Including 1,027,700 feet bought.⁴ Gas bought.

The following table shows the daily capacity of the several works, June 30, 1898, and the greatest and least day's output during the year ending with that date, for each of the companies : —

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams, . . .	80,000	45,000	Nov. 1,	10,000	July 15.
Amesbury, . . .	100,000	55,000	Nov. 9,	9,000	June 25.
Amherst, . . .	8,000	5,500	Nov. 18,	800	June 1.
Arlington, . . .	50,000	47,000	Dec. 24,	12,500	July 11.
Athol, . . .	75,000	27,240	Dec. 24,	3,620	June 19.
Attleboro, . . .	100,000	67,000	Jan. 21,	24,000	July 6.
Bay State, . . .	4,000,000	4,597,000	Nov. 20,	682,000	July 5.
Beverly, . . .	50,000	58,500	Dec. 7,	12,700	July 15.
Boston, . . .	6,000,000	5,090,000	Dec. 24,	949,000	July 5.
Brockton, . . .	300,000	174,588	Feb. 23,	40,740	July 5.
Brookline, . . .	4,000,000	2,983,000	Jan. 1,	952,000	July 5.
Cambridge, . . .	1,000,000	1,076,400	Dec. 24,	220,500	July 5.
Charlestown, . . .	800,000	550,000	Dec. 23,	167,000	Aug. 8.
Chelsea, . . .	250,000	159,000	Dec. 24,	44,000	July 5.
Chicopee, . . .	120,000	119,700	Dec. 31,	14,200	July 14.
Citizens' (Quincy), . . .	70,000	44,300	Dec. 27,	17,200	July 5.
Clinton, . . .	90,000	50,300	Jan. 1,	11,000	July 6.
Cottage City, . . .	60,000	28,500	Aug. 25,	1,800	Feb. 19.
Danvers, . . .	30,000	16,870	Jan. 22,	4,570	May 16.
Dedham, . . .	75,000	48,300	Jan. 11,	14,000	May 24.
Dorchester, . . .	300,000	838,000	Dec. 24,	298,000	July 5.
East Boston, . . .	400,000	240,815	Dec. 24,	76,485	July 11.
Easthampton, . . .	30,000	25,229	Dec. 15,	3,084	July 6.
Fall River, . . .	1,250,000	736,500	Dec. 15,	154,300	July 5.
Fitchburg, . . .	150,000	113,300	Dec. 2,	31,800	June 12.
Framingham, . . .	250,000	59,200	Sept. 11,	10,300	Mar. 6.
Gardner, . . .	24,000	1 —	—	1 —	—
Gloucester, . . .	180,000	130,900	Dec. 24,	29,400	May 29.
Greenfield, . . .	60,000	19,500	Dec. 25,	5,200	July 12.
Haverhill, . . .	600,000	417,000	Jan. 28,	101,000	July 5.
Holyoke, . . .	500,000	334,912	Dec. 9,	77,074	July 5.
Ipswich, . . .	—	23,000	Dec. 12,	3,000	July 1.
Jamaica Plain, . . .	500,000	316,351	Dec. 24,	104,247	July 21.
Lawrence, . . .	1,250,000	547,470	Dec. 31,	102,856	July 4.
Leominster, . . .	30,000	1 —	—	1 —	—
Lexington, . . .	20,000	4,430	Jan. 23,	800	June 27.
Lowell, . . .	2,000,000	1,633,000	Nov. 9,	348,000	July 5.
Lynn, . . .	700,000	698,200	Dec. 24,	201,600	July 5.
Malden, . . .	600,000	373,000	Dec. 24,	85,000	July 5.
Marblehead, . . .	40,000	1 —	—	1 —	—
Marlborough, . . .	150,000	50,700	Dec. 22,	5,300	June 6.
Milford, . . .	80,000	57,640	Dec. 25,	13,790	June 12.
Nantucket, . . .	30,000	15,610	Aug. 23,	3,410	May 11.
Natick, . . .	35,000	26,500	Nov. 24,	5,600	June 5.

¹ No record.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
New Bedford, . . .	600,000	322,600	Dec. 24,	101,700	Aug. 8.
Newburyport, . . .	100,000	63,120	Dec. 15,	11,980	June 11.
Newton, . . .	500,000	495,000	Dec. 25,	114,600	July 6.
North Adams, . . .	250,000	207,000	Dec. 22,	42,500	July 12.
Northampton, . . .	140,000	110,792	Dec. 6,	21,102	July 4.
North Attleborough, . .	110,000	66,400	Dec. 13,	9,500	July 5.
Norwood, . . .	1 —	1 —	1 —	1 —	1 —
Otis Co. (Ware), . .	70,000	36,263	Jan. 1,	6,089	July 4.
People's (Stoneham), . .	250,000	16,000	Nov. 26,	3,000	July 16.
Pittsfield, . . .	240,000	83,000	Dec. 23,	21,000	June 12.
Plymouth, . . .	72,000	23,350	Jan. 2 —,	8,370	May 2 —.
Roxbury, . . .	1,548,000	996,000	Dec. 24,	281,000	July 11.
Salem, . . .	330,000	266,500	Dec. 24,	58,200	July 5.
South Boston, . . .	425,000	507,000	Dec. 24,	144,000	July 5.
Southbridge, . . .	80,000	1 —	—	—	—
Spencer, . . .	120,000	46,000	Dec. 25,	8,000	May 29.
Springfield, . . .	1,500,000	595,000	Dec. 24,	173,000	July 5.
Stoughton, . . .	10,000	1 —	—	1 —	—
Taunton, . . .	300,000	246,000	Dec. 23,	65,000	July 18.
Waltham, . . .	500,000	138,500	Dec. 23,	39,000	July 4.
Webster, . . .	25,000	11,500	Dec. 25,	3,500	July 25.
Westfield, . . .	80,000	53,200	Dec. 23,	12,900	July 6.
Williamstown, . . .	24,000	1 —	—	—	—
Woburn, . . .	80,000	60,000	Dec. 24,	20,000	July 3.
Worcester, . . .	1,700,000	1,100,000	Dec. 24,	258,000	July 5.

¹ No record.² Date unknown.

The following tables show the total quantity of gas sold during the year ending June 30, 1898, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1898, and the average price the year previous:—

Coal-gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1896-97. Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1897-98.	Average Price received per M sold, 1896-97.
	Feet.				
Adams,	5,377,600	7.84	\$3.217	\$2 01	\$2 03
Amesbury,	6,236,500	4.11	9.621	1 54	1 55
Arlington,	8,498,850	12.44	8.236	2 00	2 00
Athol,	4,404,000	1.52	-	2 04	2 06
Attleboro,	13,595,500	25.41	3.413	1 70	1 72
Bay State,	1,060,836,644	1.14*	1.685	2 99.4	2 99.6
Beverly,	11,051,400	17.68	-	1 74	1 85
Boston,	1,066,766,690	.47*	2.484	99.4	99.4
Brockton,	32,996,400	13.59	11.982	1 53	1 54
Brookline,	655,680,652	2.90*	-	97.3	97.2
Cambridge,	215,131,971	7.13	3.254	1 14	1 16
Charlestown,	118,713,511	5.76	-	1 21	1 24
Chelsea,	30,524,300	9.04	-	1 52	1 53
Chicopee,	11,359,600	6.23	1.184	1 42	1 37
Citizens' (Quincy),	7,967,800	.86	9.036	1 88	1 88
Clinton,	8,318,300	22.77	-	1 82	1 82
Cottage City,	2,783,200	4.90	-	1 34	1 38
Danvers,	2,519,700	12.89*	7.938	2 30	2 23
Dedham,	7,626,500	.73*	13.875	2 02	2 04
Dorchester,	196,430,200	9.67	3.073	1 00	99.9
East Boston,	48,604,456	2.35	4.526	1 48	1 49
Easthampton,	3,242,100	11.31*	-	2 08	2 09
Fall River,	122,496,890	21.13	3.947	1 18	1 20
Fitchburg,	21,066,600	9.47	-	1 70	1 72
Framingham,	9,263,100	18.88*	19.918	3 96	4 62
Gloucester,	24,177,500	5.51	3.309	1 41	1 42
Greenfield,	3,794,300	4.92	13.441	2 20	2 21
Haverhill,	85,895,000	5.26	1.164	1 23	1 29
Holyoke,	60,035,920	8.88	-	1 34	1 34
Ipswich,	2,837,340	24.42	9.692	2 41	3 06
Jamaica Plain,	76,619,335	11.08	3.563	1 38	1 41
Lawrence,	98,577,672	12.61	-	1 28	1 31
Lowell,	298,240,900	4.02	1.677	1 00	1 00
Lynn,	144,444,500	10.79	-	1 00	1 08

* Decrease.

1 2,548,700 feet sold to private consumers, balance to other companies.

2 From sales to general consumers only.

3 Non-illuminating for part of the year.

4 Non-illuminating.

Coal-gas Companies—Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1896-97. Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1897-98.	Average Price received per M sold, 1896-97.
	Feet.				
Malden,	64,111,100	11.08	\$5.678	\$1 42	\$1 52
Marblehead,	1,900,000	3.23*	24.737	2 38	2 59
Marlborough,	8,882,900	25.02	9.231	1 84	2 00
Milford,	9,685,200	5.85*	7.465	1 83	1 82
Nantucket,	1,945,800	1.88	18.758	2 05	2 05
Natick,	4,498,600	10.42	7.336	1 75	1 75
New Bedford,	66,403,793	13.85	-	1 31	1 33
Newburyport,	9,773,200	4.74	-	1 81	1 88
Newton,	93,817,400	6.88	-	1 41	1 39
North Adams,	40,200,300	22.38	-	1 13	1 50
Northampton,	19,817,300	7.75	2.523	1 60	1 57
North Attleborough,	11,846,000	15.20	6.505	1 70	1 92
Norwood,	5,191,800	23.78	6.202	2 05	2 04
Otis Co. (Ware),	3,382,380	3.34*	-	2 00	2 00
People's (Stoneham),	3,622,600	36.54	16.287	2 32	2 28
Pittsfield,	16,487,000	5.18	3.791	1 67	1 72
Plymouth,	4,789,300	6.35	8.352	1 91	1 91
Roxbury,	214,146,880	.37	2.802	1 00	99.9
Salem,	47,213,200	12.39	6.354	1 33	1 44
South Boston,	109,228,319	.47*	4.028	1 00	1 00
Southbridge,	1,871,602	29.08	-	2 42	2 82
Spencer,	6,525,600	12.90*	-	1 69	1 60
Springfield,	127,110,600	12.12	4.052	1 26	1 37
Taunton,	45,157,700	6.97	1.772	1 32	1 33
Waltham,	26,936,100	7.67	-	1 54	1 64
Webster,	2,123,200	11.81	-	2 17	2 37
Westfield,	10,889,200	15.17	-	1 73	1 82
Woburn,	11,447,400	8.28	4.377	1 49	1 53
Worcester,	218,336,100	8.96	2.748	1 15	1 21

Oil-gas Companies.

Amherst,	709,855	2.25*	-	\$5 34	\$5 07
Gardner,	1,966,300	10.68	\$22.586	4 51	4 57
Leominster,	2,174,734	8.91	22.991	3 38	3 63
Lexington,	506,480	3.91*	-	4 84	4 75
Stoughton,	701,150	4.92	-	4 92	4 90
Williamstown,	1,285,310	36.17	24.585	4 99	5 46

* Decrease.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

Coal-gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams, . . .	\$2,840 30	882,891	149,771	41.0	21,510	2,326
Amesbury, . . .	8,615 74	895,534	38,555	32.9	26,081	2,904
Arlington, . . .	4,120 06	500,227	86,072	35.4	14,141	3,142
Athol, . . .	-	767,434	44,018	37.7	20,389	2,932
Attleboro, . . .	6,194 93	1,815,153	84,312	66.9	27,137	5,630
Bay State, . . .	143,563 60	67,687,781	-	1.5	110,813	14,448
Beverly, . . .	-	1,120,616	47,831	71.5	15,543	3,372
Boston, . . .	18,977 96	7,636,124	292,012	205.8	36,759	3,819
Brockton, . . .	13,086 22	1,092,198	137,915	53.4	20,457	3,808
Brookline, . . .	-	2,549,074	193,783	94.2	25,029	3,778
Cambridge, . . .	6,974 19	2,143,404	143,320	102.6	20,548	4,244
Charlestown, . . .	-	2,447,221	189,746	120.0	19,040	4,182
Chelsea, . . .	-	796,457	129,211	45.6	17,482	3,247
Chicopee, . . .	9,179 25	772,446	272,004	40.5	18,959	2,519
Citizens' (Quincy), . . .	5,979 52	661,716	191,992	38.9	14,834	2,767
Clinton, . . .	-	1,415,381	268,129	63.0	22,482	2,174
Cottage City, . . .	-	1,215,371	360,699	93.0	10,161	2,570
Danvers, . . .	3,277 77	412,950	106,773	32.1	12,855	1,940
Dedham, . . .	6,246 35	450,177	152,924	33.4	13,474	2,347
Dorchester, . . .	5,857 34	1,915,925	-	84.2	19,470	4,049
East Boston, . . .	10,235 61	2,261,346	272,350	109.4	17,992	4,685
Easthampton, . . .	-	84,659	136,190	63.6	13,914	1,699
Fall River, . . .	8,766 85	2,221,046	120,417	95.1	23,233	2,815
Fitchburg, . . .	-	1,082,003	132,209	61.1	17,183	2,653
Framingham, . . .	25,285 80	1,269,805	202,278	50.4	25,171	2,801
Gloucester, . . .	5,523 95	1,669,440	63,035	72.9	21,994	4,625
Greenfield, . . .	8,830 02	656,936	49,188	56.8	11,568	2,448
Haverhill, . . .	2,694 00	2,314,013	172,470	117.1	19,168	3,760
Holyoke, . . .	-	1,881,390	231,544	79.3	23,647	3,290
Ipswich, . . .	7,774 95	802,188	-	43.5	17,670	2,393
Jamaica Plain, . . .	5,070 89	1,423,180	346,095	59.8	19,000	3,969
Lawrence, . . .	-	1,904,441	102,261	73.6	25,852	3,828
Lowell, . . .	4,561 64	2,720,936	197,735	102.9	25,775	4,115
Lynn, . . .	-	2,662,934	210,062	107.4	24,806	4,631
Malden, . . .	4,175 10	735,358	149,224	43.5	16,894	3,593
Marblehead, . . .	5,686 29	229,871	-	23.7	9,694	1,859

¹ Based on sales to private consumers.

Coal-gas Companies — Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Marlborough, . . .	\$11,583 89	1,254,860	192,434	47.7	26,239	3,759
Milford, . . .	8,932 82	1,196,627	258,385	69.7	17,140	2,755
Nantucket, . . .	19,786 42	1,054,808	202,006	115.5	9,135	2,669
Natick, . . .	6,217 03	847,513	92,238	74.4	11,161	2,147
New Bedford, . . .	—	1,556,582	112,700	77.0	18,133	3,765
Newburyport, . . .	—	933,270	111,598	59.1	15,788	2,677
Newton, . . .	—	1,087,583	40,051	43.6	22,651	3,439
North Adams, . . .	—	3,059,383	409,886	87.1	35,075	5,348
Northampton, . . .	3,902 90	1,546,898	167,698	64.5	23,992	3,657
North Attleborough, . . .	9,530 76	1,276,057	78,264	49.1	29,839	4,047
Norwood, . . .	4,574 64	737,597	—	14.5	44,362	3,315
Otis Co. (Ware), . . .	—	658,640	40,994	50.2	13,094	1,638
People's (Stoneham), . . .	6,406 99	393,389	51,201	28.8	13,670	2,493
Pittsfield, . . .	6,476 01	1,708,320	215,107	85.9	19,888	3,932
Plymouth, . . .	10,126 58	1,212,481	125,663	73.7	16,458	3,157
Roxbury, . . .	7,400 74	2,641,409	63,502	129.0	20,240	4,138
Salem, . . .	8,706 00	1,090,839	181,781	86.6	15,744	3,333
South Boston, . . .	13,337 38	3,310,953	45,136	145.1	21,355	4,904
Southbridge, . . .	—	827,630	—	93.3	8,396	1,336
Spencer, . . .	—	499,740	66,274	35.7	14,003	3,145
Springfield, . . .	6,357 32	1,569,092	104,659	79.9	19,586	4,036
Taunton, . . .	2,944 42	1,662,043	59,176	65.0	25,018	3,362
Waltham, . . .	—	1,104,660	130,815	58.9	18,135	3,238
Webster, . . .	—	483,942	87,252	53.3	9,074	2,442
Westfield, . . .	—	989,927	92,427	54.1	18,077	3,865
Woburn, . . .	6,227 55	1,422,939	166,602	67.7	21,004	3,983
Worcester, . . .	7,393 23	2,690,349	146,664	95.0	27,952	5,723

Oil-gas Companies.

Amherst, . . .	—	139,084	—	29.8	4,670	934
Gardner, . . .	\$3,909 33	173,090	—	19.9	8,701	2,250
Leominster, . . .	6,783 16	295,031	26,542	34.6	8,528	1,715
Lexington, . . .	—	116,768	36,309	28.4	4,118	1,066
Stoughton, . . .	—	192,952	—	28.9	5,312	1,531
Williamstown, . . .	4,080 69	166,018	—	18.7	6,801	1,724

The following table shows the number of tons of coal carbonized in 1896-97 and 1897-98, the kind and quantities of enricher used by the various companies in making gas from coal, and the percentage of cost of coal received from residuals: —

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1898.	Number of Tons of Coal carbon- ized, Year ending June 30, 1897.	ENRICHERS USED.	Cannel (Tons).	Naphtha (Gallons).	Oil (Gallons).	Percentage of Cost of Coal received from resid- ual Products.
Arlington,	1,079	1,053	-	-	-	-	24.18
Attleboro,	1,597	1,348	-	-	-	-	46.91
Beverly,	1,155	1,010	Gas oil and naphtha,	-	159	5,209	60.33
Brockton,	3,348	2,984	Gas oil,	-	-	67,709	55.20
Cambridge,	19,564	18,092	Gas oil,	-	-	114,275	66.16
Charlestown,	² 7,693	² 7,215	Naphtha,	-	-	-	62.90
Chelsea,	3,289	2,975	Gas oil,	-	-	15,784	77.06
Citizens' (Quincy),	1,134	988	Gas oil,	-	-	254	42.61
Clinton,	938	800	Gas oil,	-	-	6,869	38.83
Danvers,	350	371	Cannel,	4	-	-	29.01
Dedham,	1,031	1,088	Gas oil,	-	-	1,514	33.25
East Boston,	5,229	5,076	Gas oil,	-	-	16,585	65.79
Easthampton,	305	280	Cannel,	65	-	-	46.19
Fitchburg,	2,180	1,992	Cannel and gas oil,	20	-	11,923	54.53
Gloucester,	2,111	2,145	Cannel and gas oil,	183	-	4,062	68.52
Greenfield,	367	378	Cannel,	15	-	-	28.59
Holyoke,	² 4,713	² 4,707	Gas oil,	-	-	⁴ 15,246	32.22
Jamaica Plain,	7,955	7,628	Naphtha,	-	33,591	-	73.82

[illegible]

3 Used only in water-gas apparatus and included in quantities given on page 142.

² Not including coal for water gas.

¹ No enrichers used. ² Not including coals.

3 Used only in water-gas a
5 Used for 3 months only.

1 No enrichers used.
2 Not including coal for water gas.
3 Used only in water-gas apparatus and included in quantities given on page 142.

The following tables show the materials and quantity of each used in the manufacture of water gas and oil gas, also the process used and the quantity of water and oil gas made:—

Water Gas.

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Adams, .	Improved Lowe, .	Anthracite, ¹ .	168.0 tons,	Gas oil, .	Gallons.	Feet.
Amesbury, .	Lowe-Granger, .	Anthracite, .	220.0 "	Naphtha, .	36,527	6,319,840
Athol, .	Lowe-Granger, .	Lackawanna, ² .	182.0 "	Naphtha, .	35,821	6,505,000
Bay State, .	Lowe,	Anthracite, ³ .	15,706.2 "	Naphtha, .	21,300	4,844,400
Boston, .	Wilkinson, .	Anthracite, ⁴ .	7,569.8 "	Gas oil, .	4 528,877	1,061,850,000
Brookline, .	Jerzmanowski, .	Anthracite, ⁵ .	7,724.7 "	Naphtha, .	433,576	579,197,000
Charlestown, .	Granger, .	Lackawanna, ⁶ .	1,016.0 "	Naphtha, .	2,392,193	706,565,000
Chicopee, .	Improved Lowe, .	Anthracite, ⁷ .	346.0 "	Naphtha, .	3,051,322	43,082,000
Chicopee Falls, .	Improved Lowe, .	Anthracite, ⁷ .	12.0 "	Naphtha, .	256,134	15,458,600
Cottage City, .	Loomis, .	Anthracite, ⁸ .	87.0 "	Naphtha, .	73,228	450,000
Fall River, .	Lowe,	Anthracite, ¹⁰ .	2,098.8 "	Lima oil, .	1,826	9 3,609,200
Framingham, .	Loomis, .	Coke, .	8.0 "	Naphtha, .	350	130,289,600
Haverhill, .	Wilkinson, .	Bituminous, ¹¹ .	326.8 "	Naphtha, .	570,823	13,353,000
Holyoke, .	Improved Lowe, .	Anthracite, ¹² .	1,160.5 "	Naphtha, .	45,139	92,906,000
Ipswich, .	J. R. Kendall's, .	Coke, ¹³ .	20,221.0 bushels, .	Gas oil, .	439,510	22,039,200
Lawrence, .	Improved Lowe, .	Naphtha, ¹⁴ .	2,280.9 tons, .	Gas oil, .	107,614	2,508,980
Lowell, .	Improved Lowe, .	Anthracite, ² .	247.3 "	Naphtha, .	85,533	35,484,899
Lynn, .	Improved Lowe, .	Coke, .	27,380.0 bushels, .	Gas oil, .	66,237	137,860,000
	Improved Lowe, .	Anthracite, ¹⁶ .	2,603.8 tons, .	Naphtha, .	625,928	57,812,000
	Improved Lowe, .	Coke, .	47,051.0 bushels, .	Naphtha, .	294,797	

Malden,	.	.	Lowe,	.	.	Coal,	.	415.7 tons,	Naphtha,	.	130,287	28,675,300
						Coke,	.	15,789.0 bushels,		.		
New Bedford,	.	.	Improved Lowe,	.	.	Anthracite,	.	420.0 tons,	Naphtha,	.	126,419	26,813,800
						Coke,	.	10,251.3 bushels,	Gas oil,	.	10,287	
People's (Stoneham),	.	.	Kendall,	.	.	Bituminous,	.	75.0 tons,	Naphtha,	.	31,145	2,909,575
Pittsfield,	.	.	Lowe,	.	.	Anthracite, ¹⁶	.	540.8 "	Naphtha,	.	69,310	18,788,000
						Anthracite, ²	.	90.7 "	Gas oil,	.	31,498	
Southbridge,	.	.	Improved Lowe,	.	.	Anthracite, ¹⁸	.	122.0 "	Naphtha,	.	14,252	17 1,109,102
Spencer,	.	.	Evans,	.	.	Anthracite, ¹⁸	.	560.0 "	Gas oil,	.	65,903	7,751,000
Springfield,	.	.	Improved Lowe,	.	.	Coke, ¹⁹	.		Naphtha,	.	157,010	32,794,000
Worcester,	.	.	Improved Lowe,	.	.	Coke,	.	133,680.0 bushels,	Naphtha,	.	552,332	127,852,000

¹ Also 76 tons bituminous coal for making steam.² Also 347.5 tons anthracite coal, 1,910.6 tons bituminous coal, 91.6 tons shavings, 8.1 tons wood, 1,974.6 tons cinders and 15.6 tons carbon for generating steam.³ Also 4,957.5 tons anthracite coal for making steam, 451,263 gallons fuel oil under carburetting retorts.⁴ Also 4,106.3 tons bituminous coal and 276.8 tons screenings for making steam; 531,938 gallons fuel oil under carburetting retorts.⁵ Also 965 tons coal and 125 tons coke for making steam. ⁷ Also 95 tons soft coal for making steam. ⁸ Also 75 tons bituminous coal for making steam.⁹ Non-illuminating gas. ¹⁰ Also 267.6 tons screenings, 272 tons pea coal, 59.2 tons rice coal and 293.9 tons bituminous coal for making steam.¹¹ Also 43.8 tons bituminous coal for making steam.¹² Also 161.6 tons gas coal, 552.9 tons Cumberland, 50.5 tons Lehigh and 10.9 tons egg coal used in making steam; 528 tons anthracite coal and 32.4 tons coke under carburetting retorts.¹³ Also 3,599 bushels coke for making steam. ¹⁴ Also 95 tons soft coal and screenings used in making steam.¹⁵ 9 months' operation. ¹⁶ Also screenings from coal and coke for making steam.¹⁷ 7 months' operation. ¹⁹ Steam from steam-heating department.² Steam from electric light department.

Oil-gas.

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Amherst,	Naphtha, .	10,847	Coke,	2,546 bushels.
Gardner,	Naphtha, .	78,280	—	—
Leominster,	Gas oil, .	25,571	Cumberland, .	133.9 tons.
Lexington,	Naphtha, .	6,843	Anthracite, .	50.0 tons.
Stoughton,	Naphtha, .	13,400	Anthracite, .	1 —
Williamstown,	Naphtha, .	18,750	Wood,	69½ cords.

¹ Quantity not given.

STREET MAINS.

The returns of all the companies now give their street mains in detail. During the year fifty-six companies laid about ninety-eight miles of mains, varying in the several cases from twenty-five feet to about twelve miles.

The following table shows the lengths and sizes of the mains as returned by the companies : —

COMPANY.	DIAMETER IN INCHES.																Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).	
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24	30		36			
Adams,	3,900	-	1,550	4,825	-	8,950	2,995	9,980	-	100	-	-	-	-	-	-	-	32,160	6	480	5,760
Amesbury,	-	-	300	4,500	-	14,160	14,519	3,000	200	-	-	-	-	-	-	-	-	36,769	6	5,089	-
Amherst,	223	2,135	3,632	10,952	-	9,986	-	-	-	-	-	-	-	-	-	-	-	26,948	5	548	2,430
Arlington,	2,065	148	5,761	3,745	-	60,103	3,195	14,605	-	-	-	-	-	-	-	-	-	89,712	16	5,232	1,162
Attol,	1,200	400	300	3,700	-	13,950	2,150	8,000	-	600	-	-	-	-	-	-	-	30,300	5	3,900	-
Attleboro,	250	1,466	1,026	1,427	200	15,638	7,280	11,539	713	-	-	-	-	-	-	-	-	39,569	7	2,609	2,948
Bay State,	-	-	-	-	-	-	13,373	26,549	-	6,553	7,550	-	-	3,132	10,297	15,297	-	82,751	15	3,551	481
Beverly,	-	-	-	12,455	-	15,940	18,868	1,968	2,842	-	-	-	-	-	-	-	-	52,071	9	4,551	2,784
Boston,	-	-	8,160	4,937	-	146,009	123,678	264,813	22,952	22,712	68,782	-	-	1,405	4,626	43,481	-	173,579	139	3,659	6,270
Brookline,	15,217	8,616	2,246	6,587	-	65,838	38,502	16,083	2,400	100	3,975	-	-	-	-	-	-	159,514	30	1,114	10,232
Brookline,	10,020	13,022	27,026	32,669	131	124,561	438,686	413,072	152,317	10,581	63,511	924	19,602	19,470	25,885	3,078	3,484	1,358,039	257	1,179	19,286
Cambridge,	-	2,123	1,438	2,566	-	300,899	60,372	76,358	24,964	-	34,992	-	17,540	-	2,200	-	-	529,952	100	1,952	14,721
Charlestown,	-	-	-	12,872	-	143,454	53,467	22,265	10,425	7,815	5,531	301	-	-	-	-	-	256,130	48	2,690	9,679
Chelsea,	597	168	400	7,406	-	65,022	50,731	32,984	42,158	1,000	1,800	-	-	-	-	-	-	202,556	38	1,716	948
Chicopee,	1,050	1,312	4,575	12,413	-	23,474	13,499	7,949	3,375	6,562	3,440	-	-	-	-	-	-	77,649	14	3,729	27,464
Citizens' (Quincy),	1,413	4,233	2,388	11,683	23,175	15,600	5,075	-	-	-	-	-	-	-	-	-	-	63,577	12	217	637
Clinton,	1,890	1,490	160	5,860	-	13,500	5,080	580	1,640	-	420	400	-	-	-	-	-	31,020	5	4,620	-
Cottage City,	-	-	-	-	-	2,532	6,584	2,002	975	-	-	-	-	-	-	-	-	12,093	2	1,533	-
Danvers,	1,098	695	980	8,710	12,521	5,570	2,643	-	-	-	-	-	-	-	-	-	-	32,217	6	537	637
Dorham,	125	117	3,741	9,995	-	36,677	20,113	18,681	-	-	-	-	-	-	-	-	-	89,449	16	4,969	2,050
Dorchester,	-	2,296	4,588	3,665	717	192,937	211,162	118,025	8,049	16,827	22,575	-	115	365	-	-	-	541,331	102	2,771	21,107
East Boston,	-	-	-	2,043	-	45,916	43,463	4,403	11,811	950	4,900	-	-	-	-	-	-	113,486	21	2,806	1,921
Easthampton,	700	-	-	8,490	-	2,500	7,160	500	-	-	-	-	-	-	-	-	-	19,550	3	3,510	-

1 Includes 26,074 feet eighteen-inch main.

COMPANY.	DIAMETER IN INCHES.															Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet).		
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24		30	36		Miles.	Feet.
Fall River,	2,083	27,998	5,481	9,219	-	35,599	78,323	83,611	40,291	2,106	4,107	-	2,409	-	-	-	-	55	291,207	807	54,016
Fitchburg,	-	-	935	3,000	-	51,647	28,319	5,400	12,400	2,000	-	-	-	-	-	-	-	19	102,796	2,467	5,264
Framingham,	-	56	-	2,235	538	-	19,363	10,922	2,548	1,920	-	-	-	-	-	-	-	7	38,517	1,557	2,640
Gardner,	800	-	-	26,211	-	15,631	8,810	8,380	-	181	-	-	-	-	-	-	-	11	60,013	1,933	558
Gloucester,	-	628	1,741	1,391	600	18,791	22,176	26,242	4,472	420	-	-	-	-	-	-	-	14	76,487	14	2,547
Greenfield,	-	-	2,005	6,230	-	16,781	2,640	2,640	200	-	-	-	-	-	-	-	-	5	30,496	4,096	4,060
Haverhill,	-	-	-	7,501	-	81,865	38,401	42,457	-	18,828	1,534	-	3,217	1,902	-	-	-	37	119,991	631	7,282
Holyoke,	3,127	6,776	2,824	7,895	1,953	68,444	28,566	32,033	5,964	-	10,475	-	-	-	-	-	-	31	2108,487	31	4,807
Ipswich,	775	-	1,857	11,516	500	2,102	-	1,925	-	-	-	-	-	-	-	-	-	3	18,675	3	2,835
Jamaica Plain,	-	225	885	8,878	-	72,842	131,725	40,695	21,305	1,100	6,653	-	-	-	-	-	-	53	284,258	53	4,418
Lawrence,	-	-	-	614	-	140,354	69,155	32,151	8,112	11,760	9,163	-	1,562	432	-	-	-	51	273,303	51	4,023
Lexington,	1,065	1,418	3,745	12,210	1,320	26,840	5,250	2,640	-	-	-	-	-	-	-	-	-	7	38,920	7	1,960
Lowell,	2,612	-	726	232,569	2,734	80,883	115,504	94,169	12,050	18,155	7,617	1,000	348	1,575	3,471	-	-	4	22,902	4	1,782
Lynn,	-	60	2,615	5,058	250	27,404	110,008	113,962	7,372	8,762	3,960	-	6,125	825	-	-	-	109	8578,739	109	3,219
Malden,	2,551	370	2,901	566	-	170,001	191,859	60,675	6,981	10,564	13,717	-	144	-	-	-	-	54	286,401	54	1,281
Marblehead,	1,423	230	2,178	9,987	-	11,279	2,330	16,215	-	-	-	-	-	-	-	-	-	87	480,329	87	969
Marlborough,	2,200	-	1,764	2,748	-	6,637	14,987	5,690	3,100	-	250	-	-	-	-	-	-	8	43,642	8	1,402
Milford,	1,200	200	1,575	4,300	-	9,460	9,800	13,000	3,200	-	-	-	-	-	-	-	-	7	37,376	7	416
Nantucket,	-	-	1,320	5,280	-	2,640	-	500	-	-	-	-	-	-	-	-	-	8	42,735	8	459
Natick,	960	453	1,095	1,095	-	15,650	3,467	2,400	-	-	-	-	-	-	-	-	-	1	9,740	1	4,400
New Bedford,	1,959	1,548	1,073	4,293	-	118,102	57,381	22,690	6,897	-	11,405	-	-	-	-	-	-	5	28,025	5	1,625
Newburyport,	495	334	5,908	6,430	-	23,746	1,820	7,820	1,320	3,960	-	-	-	-	-	-	-	42	225,228	42	3,468
Newton,	-	-	-	16,050	-	157,424	198,908	27,872	11,725	39,736	3,750	-	-	-	-	-	-	10	55,293	10	2,493
North Adams,	1,823	1,275	2,100	6,539	-	24,668	20,565	8,660	1,025	1,959	-	704	-	-	-	-	-	86	455,465	86	1,385
Northampton,	1,972	1,596	549	5,401	-	25,481	24,640	3,196	1,420	60	-	-	-	-	-	-	-	13	69,378	13	738
North Attleborough,	284	37	271	7,357	-	1,870	24,264	6,108	2,500	-	-	-	-	-	-	-	-	12	64,315	12	955
Norwood,	257	510	-	-	-	22,503	-	8,939	-	4,956	-	-	-	-	-	-	-	8	42,691	8	451
																		7	37,165	7	295

Otis Co. (Ware),	4,219	575	1,485	11,499	-	-	4,089	2,549	1,814	-	-	-	-	-	-	-	-	4,27,115	5	715	-
People's (Stoneham),	-	-	-	3,100	-	17,164	9,050	8,958	10,390	-	-	-	-	-	-	-	-	48,862	9	1,102	4,302
Pittsfield, .	2,000	-	565	4,620	450	26,400	7,860	6,514	-	3,050	-	-	-	-	-	-	-	50,959	9	3,439	3,950
Plymouth, .	-	-	-	3,125	-	10,400	5,325	2,000	-	-	-	-	-	-	-	-	-	20,850	3	5,010	-
Roxbury, .	-	-	-	481	-	241,560	61,481	78,940	3,761	1,386	29,138	-	1,855	8,194	1,100	-	-	5428,065	81	385	7,692
Salem, .	-	-	809	14,633	-	39,309	78,643	30,435	3,902	5,214	5,738	-	3,260	-	-	-	-	181,943	34	2,423	4,745
South Boston, .	-	-	953	586	-	102,615	14,975	35,215	6,324	5,035	3,655	-	-	4,325	-	-	-	174,183	32	5,223	3,954
Southbridge, .	459	27	977	1,057	-	8,095	-	1,325	-	-	-	-	-	-	-	-	-	11,940	2	1,380	550
Spencer, .	16,029	2,683	3,564	25,570	-	16,185	-	5,015	-	-	-	-	-	-	-	-	-	68,946	13	306	-
Springfield, .	55	202	3,664	11,256	-	136,857	148,171	84,140	17,010	5,570	15,032	-	6,738	-	-	-	-	6428,730	81	50	65,942
Stoughton, .	-	-	5,000	13,240	1,500	2,500	1,000	-	-	-	-	-	-	-	-	-	-	724,155	4	3,035	3,155
Taunton, .	-	-	-	472	-	56,207	27,770	38,888	12,624	600	3,875	3,021	-	-	-	-	-	143,457	27	897	2,664
Waltham, .	273	1,344	1,296	4,271	-	76,386	22,005	20,214	1,500	1,460	-	-	-	-	-	-	-	128,749	24	2,029	1,765
Webster, .	725	1,250	480	1,140	-	11,850	-	8,720	-	-	-	-	-	-	-	-	-	23,165	4	2,045	300
Westfield, .	207	8,009	8,897	8,897	-	31,428	12,553	2,903	2,073	-	-	-	-	-	-	-	-	58,061	10	5,261	319
Williamstown, .	5,507	8,009	4,519	16,696	-	1,926	4,996	1,900	3,430	-	-	-	-	-	-	-	-	84,876	7	3,916	17,390
Woburn, .	1,293	200	500	9,382	-	19,413	5,759	1,900	3,430	-	-	-	-	-	-	-	-	42,477	8	237	1,100
Worcester, .	10,468	4,568	7,910	31,201	-	131,353	93,673	79,685	14,761	15,999	4,171	3,164	5,107	13,397	7,025	-	-	9428,569	81	820	33,481

¹ Includes 756 feet nine-inch main.⁴ Includes 875 feet three quarter-inch main.⁷ Includes 915 feet three-quarter-inch main.² Includes 440 feet fifteen-inch main.⁵ Includes 169 feet eighteen-inch main.⁸ Includes 223 feet five-inch main.³ Includes 5,326 feet eighteen-inch main.⁶ Includes 35 feet five-inch main.⁹ Includes 6,027 feet eighteen-inch main.

[illegible]

Includes 9 twenty-five light meters.

* Decrease.

COMPANY.	NUMBER AND SIZE OF METERS.																				Total Number in Use June 30, 1898.	Increase during the Year.		
	2	3	5	10	20	30	35	40	45	50	00	80	100	120	125	150	180	200	250	300			400	500
L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	
People's (Stoneham), . . .	36	157	40	17	5	6	-	-	-	2	2	-	-	-	-	-	-	-	-	-	-	-	-	265
Pittsfield, . . .	-	631	120	48	11	8	-	-	-	1	1	1	-	-	-	-	-	-	-	-	-	-	-	38
Plymouth, . . .	70	189	10	8	6	-	-	4	-	3	-	-	-	-	-	-	-	-	1	-	-	-	-	9*
Roxbury, . . .	10	6,317	3,072	828	127	44	-	-	1	33	-	12	13	-	-	5	-	-	-	-	-	-	-	10,462
Salem, . . .	4	2,229	540	109	53	25	-	-	-	10	2	6	5	-	-	-	-	1	-	1	-	-	-	2,984
South Boston, . . .	41	4,078	449	96	46	33	-	-	-	30	2	-	9	-	-	-	-	3	-	-	-	-	-	4,788
Southbridge, . . .	22	104	54	18	6	-	1	2	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	211
Spencer, . . .	-	400	43	9	5	2	-	-	-	1	6	-	-	-	-	-	-	-	-	-	-	-	-	466
Springfield, . . .	1	5,283	813	167	97	3	-	-	63	-	3	1	39	-	-	2	-	-	-	-	-	1	-	6,473
Stoughton, . . .	-	126	2	1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	132
Taunton, . . .	16	1,169	320	123	47	39	-	-	2	19	3	10	10	-	-	3	-	6	-	-	-	-	-	1,767
Waltham, . . .	65	1,166	108	47	21	9	-	-	-	6	2	-	8	-	-	-	-	-	-	5	-	-	-	1,437
Webster, . . .	7	202	16	7	-	-	-	1	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	234
Westfield, . . .	4	495	61	13	8	4	-	-	3	2	3	2	-	-	-	-	-	-	-	-	-	-	-	995
Williamstown, . . .	-	134	6	2	2	-	-	-	-	-	3	1	-	-	-	-	-	-	-	-	-	-	-	145
Woburn, . . .	48	366	74	28	12	6	-	-	-	7	3	1	-	-	-	-	-	-	-	-	-	-	-	545
Worcester, . . .	254	6,435	471	258	134	37	-	-	2	72	3	12	24	-	-	4	-	4	2	-	-	-	-	7,712
Worcester, . . .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	558

* Decrease.

GAS STOVES.

The companies reporting gas stoves in use on June 30, 1898, are as follows : —

Adams,	20	Lowell,	1,042
Amesbury,	25	Lynn,	1,700
Amherst,	4	Malden,	300
Athol,	50	Marlborough,	85
Attleboro,	71	Milford,	54
Bay State,	18	Nantucket,	45
Beverly,	200	Natick,	161
Boston,	13,994	New Bedford,	1,997
Brockton,	350	Newburyport,	50
Brookline,	13,364	Newton,	487
Chelsea,	240	North Adams,	310
Chicopee,	234	Northampton,	597
Citizens' (Quincy),	107	North Attleborough,	147
Clinton,	28	Norwood,	9
Cottage City,	107	Otis Company (Ware),	166
Dedham,	358	People's (Stoneham),	42
Dorchester,	7,285	Plymouth,	156
East Boston,	400	Roxbury,	8,823
Easthampton,	36	Salem,	1,400
Fall River,	4,131	South Boston,	3,614
Fitchburg,	312	Southbridge,	4
Framingham,	592	Spencer,	199
Gardner,	95	Springfield,	4,178
Gloucester,	475	Stoughton,	3
Greenfield,	100	Taunton,	659
Haverhill,	675	Waltham,	403
Holyoke,	725	Webster,	63
Ipswich,	6	Westfield,	200
Lawrence,	2,646	Williamstown,	26
Lexington,	6	Worcester,	3,829

The following table shows the number of street lamps supplied June 30, 1898, the net increase or decrease during the year, the average price per thousand feet received from gas used in such lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies :—

PUBLIC LAMPS.

COMPANY.	Number Lamps supplied.	Increase.	Decrease.	Average Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
Amesbury,	22	—	—	\$2 00	\$0 45
Beverly,	8	1	—	1 73	—
Boston,	667	5	—	90	—
Brookline,	3,333	254	—	78	—
Cambridge,	264	—	16	1 14	—
Charlestown,	507	—	14	1 23	—
Chicopee,	4	4	—	1 50	—
Citizens' (Quincy),	66	—	2	1 33	18
Cottage City,	38	11	—	1 00	12
Dorchester,	1,889	120	—	1 00	—
East Boston,	402	—	11	1 35	—
Fall River,	80	—	—	1 49	—
Fitchburg,	20	—	2	67	—
Gloucester,	100	—	—	1 17	—
Haverhill,	176	—	11	1 18	—
Holyoke,	22	—	7	1 30	—
Ipswich,	23	—	—	2 38	—
Jamaica Plain,	1,018	33	—	1 39	—
Lawrence,	7	—	—	1 30	—
Lowell,	917	—	69	1 00	—
Marlborough,	1	—	—	52	—
Milford,	—	—	1	—	—
Natick,	5	—	1	1 27	—
New Bedford,	528	29	—	1 61	46
Newton,	954	3	—	1 83	80
North Adams,	2	—	—	1 09	38
Norwood,	107	5	—	2 37	1 71
Otis Co. (Ware),	1	—	1	2 00	—
Roxbury,	157	4	—	1 00	—
Salem,	13	—	—	1 30	25
South Boston,	462	5	—	1 00	—
Southbridge,	1	1	—	30	—
Springfield,	22	—	2	1 25	—
Taunton,	82	—	38	1 35	—
Waltham,	128	—	—	2 79	50
Westfield,	16	—	—	2 25	—
Williamstown (oil gas),	103	99	—	4 00	—
Worcester,	262	21	—	1 15	—

PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen,

a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following tables exhibit the instances during the year 1898 in which the candle-power has been found below and the impurities above the amount named in the statute, as reported to this Board by the State Inspector of Gas : —

	COMPANY.	Candle-power.	Date when found.	Total Number of Inspections during the Year.
Deficient candle-power.	Brockton,	15.4	June 4,	6
	Dedham,	15.0	Dec. 27,	3
	East Boston,	15.8	May 20,	9
	East Boston,	13.4	July 9,	—

Kind of Impurities.	COMPANY.	Amount of Impurities.	Date when found.	Total Number of Inspections during the Year.
Ammonia, grains per 100 cu. ft.	Holyoke,	19.6	May 18,	11
	Jamaica Plain,	18.5	Oct. 7,	13
	Lowell,	10.8	Aug. 6,	49
	Norwood,	10.3	June 28,	2
	Taunton,	86.3	Dec. 31,	8
	Waltham,	11.8	Oct. 1,	6
Sulphur, grains per 100 cu. ft.	Cambridge,	24.8	April 13,	34
	Cambridge,	20.4	Aug. 17,	—
	Lowell,	22.3	May 5,	49
	Malden,	20.1	April 28,	11
	Northampton,	45.1	May 4,	5
	Webster,	20.2	April 13,	2

Sulphuretted Hydrogen.	Amesbury,	Trace,	March 23,	3
	Amesbury,	"	Oct. 14,	—
	Amesbury,	"	Dec. 7,	—
	Amherst,	"	March 5,	2
	Arlington,	"	Feb. 23,	3
	Athol,	"	Dec. 21,	2
	Fall River,	"	Dec. 31,	17
	Framingham,	"	Oct. 6,	3
	Ipswich,	"	Dec. 23,	2
	Leominster,	"	Dec. 28,	2
	Marblehead,	"	Dec. 13,	2
	North Adams,	"	Oct. 5,	6
	Plymouth,	"	Dec. 6,	2
	Quincy,	"	Oct. 20,	3
	Quincy,	"	Dec. 6,	—
	Spencer,	"	April 2,	3
	Spencer,	"	Dec. 30,	—
	Stoneham,	"	Nov. 17,	2
	Taunton,	"	Dec. 8,	8
	Williamstown,	"	April 27,	2

A study of the inspections of the coal-gas companies made during the five years from 1894 to 1898, inclusive, shows the following facts:—

	1894.	1895.	1896.	1897.	1898.
Number of inspections made,	535	544	583	639	644
Number of companies subject to inspection, .	69	69	68	66	67
Number of companies showing deficiency in candle-power,	3	3	3	5	3
Highest candle-power, not including oil-gas companies,	29.0	29.6	28.2	31.2	28.1
Lowest candle-power, not including oil-gas companies,	15.6	14.4	14.6	14.2	13.4
Average candle-power, not including oil-gas companies,	19.29	19.34	19.00	19.47	20.17
Number of companies showing sulphuretted hydrogen,	3	6	8	8	13
Number of companies showing excess of sulphur,	5	2	0	3	5
Number of companies showing excess of ammonia,	9	9	9	6	6
Largest amount of sulphur,	23.5	21.8	19.0	26.4	45.1
Smallest amount of sulphur,	1.6	1.7	2.8	1.7	1.5
Average amount of sulphur,	9.45	9.27	8.82	9.66	9.65
Largest amount of ammonia,	31.3	41.7	27.0	27.5	86.3
Smallest amount of ammonia,	1.-	1.-	1.-	1.-	1.-
Average amount of ammonia,	2.70	2.58	2.24	2.37	2.15

The inspections of the oil-gas companies showed:—

	1894.	1895.	1896.	1897.	1898.
Highest candle-power,	47.2	44.6	54.7	53.5	58.4
Lowest candle-power,	20.8	27.8	20.4	21.0	24.7
Average candle-power,	31.47	33.91	35.39	35.75	40.11
Number showing sulphuretted hydrogen, .	3	5	4	3	3

ELECTRIC LIGHT.

The following table gives the names of the companies actively engaged in the supply of electric light on June 30, 1898, and the amount of capital stock, together with the localities supplied and the population of the same according to the census of 1895:—

CORPORATE NAME.	Localities Supplied.	Capital.	Population.
Abington and Rockland Electric Light and Power Co.,	Abington, Rockland,	\$75,000	9,730
Adams Electric Light and Power Co.,	Adams,	8,500	7,837
Amesbury Electric Light, Heat and Power Co.,	Amesbury,	50,300	9,986
Amherst Gas Co.,	Amherst,	—	—
Andover Electric Co.,	Andover,	30,000	6,145
Athol Gas and Electric Co.,	Athol,	—	—
Attleborough Steam and Electric Co.,	Attleborough,	35,000	8,288
Beverly Gas and Electric Co.,	Beverly,	—	—
Blackstone Electric Light Co.,	Blackstone,	10,000	6,039
Block Plant Electric Light Co.,	Boston (in part),	9,500	—
Blue Hill Electric Co.,	Canton,	30,000	4,636
Boston Electric Light Co.,	Boston,	2,093,900	441,615
Bridgewater Electric Co.,	Bridgewater,	15,000	4,686
Brookline Gas Light Co.,	Brookline, Boston (Brighton district),	—	31,165
Cambridge Electric Light Co.,	Cambridge,	250,000	81,643
Central Massachusetts Electric Co.,	Palmer, Monson, Warren,	150,000	15,034
Charlestown Gas and Electric Co.,	Charlestown,	—	—
Chelsea Gas Light Co.,	Chelsea,	—	—
Clinton Gas Light Co.,	Clinion,	—	—
Cohasset Electric Co.,	Cohasset, Scituate,	30,000	4,720
Cottage City Gas and Electric Light Co.,	Cottage City,	—	—
Dedham Electric Co.,	Dedham,	60,000	7,211
Easthampton Gas Co.,	Easthampton,	—	—
Edison Electric Illuminating Co. of Boston,	Boston,	3,744,000	228,282
Edison Electric Illuminating Co. of Brockton,	Brockton,	100,000	33,165
Fall River Electric Light Co.,	Fall River,	350,000	89,203
Fitchburg Gas and Electric Co.,	Fitchburg,	—	—
Framingham Electric Co.,	Framingham, Ashland,	80,000	11,602
Franklin Electric Light Co.,	Turner's Falls,	10,000	4,202
Gardner Electric Light Co.,	Gardner,	30,000	9,182
Gloucester Electric Co.,	Gloucester, Rockport,	50,000	33,500
Grafton Electric Co.,	Grafton, Sutton,	10,000	8,521
Great Barrington Electric Light Co.,	Great Barrington,	23,800	4,794
Greenfield Electric Light and Power Co.,	Greenfield,	30,000	6,229
Haverhill Electric Co.,	Haverhill, Bradford,	127,500	34,945
Hyde Park Electric Light Co.,	Hyde Park,	100,000	11,286
Lawrence Gas Co.,	Lawrence, North Andover, Methuen,	—	61,423
Lee Electric Co.,	Lee,	20,000	4,066
Lenox Electric Light Co.,	Lenox,	20,000	2,872
Leominster Electric Light and Power Co.,	Leominster,	50,000	9,211
Lexington Gas Light Co.,	Lexington,	—	—
Lowell Electric Light Corporation,	Lowell, Tewksbury, North Chelmsford,	300,000	88,853
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant, Saugus,	—	70,975
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	160,300	74,720
Marlborough Electric Co.,	Marlborough,	30,000	14,977
Milford Electric Light and Power Co.,	Milford, Hopedale,	40,000	10,336
Millbury Electric Co.,	Millbury,	17,000	5,222
Milton Light and Power Co.,	Milton,	30,500	5,513
Nantucket Electric Co.,	Nantucket,	25,000	3,016
Natick Gas and Electric Co.,	Natick, Wayland, Needham, Wellesley,	62,000	18,580

CORPORATE NAME.	Localities Supplied.	Capital.	Population.
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven, .	-	-
Newburyport Gas and Electric Co.,	Newburyport,	-	-
Newton and Watertown Gas Light Co.,	Newton, Watertown, . .	-	-
North Adams Gas Light Co.,	North Adams,	-	-
Northampton Electric Lighting Co.,	Northampton,	\$58,700	16,746
Orange Electric Light Co.,	Orange,	45,000	5,361
Pittsfield Electric Co.,	Pittsfield, Dalton, . .	100,000	23,671
Plymouth Electric Light Co.,	Plymouth, Kingston, . .	90,000	9,703
Quincy Electric Light and Power Co.,	Quincy,	89,700	20,712
Rawson Light and Power Co.,	Leicester,	25,000	3,239
Salem Electric Lighting Co.,	Salem, Peabody,	175,000	44,980
Somerville Electric Light Co.,	Somerville, Arlington, .	200,000	58,715
Southbridge Gas and Electric Co., . .	Southbridge,	-	-
South Hadley Falls Electric Light Co.,	South Hadley, Chicopee (in part),	7,000	4,443
Spencer Gas Co.,	Spencer,	-	-
Stoughton Gas and Electric Co., . . .	Stoughton,	-	-
Suburban Gas and Electric Co., . . .	Revere, Winthrop, . . .	60,000	11,615
Suburban Light and Power Co., . . .	Boston (in part), . . .	174,400	-
Union Electric Light Co.,	Franklin,	20,000	5,136
United Electric Light Co.,	Springfield, W. Springfield,	500,000	57,647
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge, .	39,400	8,832
Waltham Gas Light Co.,	Waltham,	-	-
Ware Electric Co.,	Ware,	28,400	7,651
Webster Electric Co.,	Webster, Dudley, . . .	-	-
Westborough Gas and Electric Co., . .	Westborough,	25,000	5,235
Westfield Gas Light Co.,	Westfield,	-	-
Weston Electric Light Co.,	Weston,	12,000	1,710
Weymouth Light and Power Co., . . .	Weymouth,	50,000	11,291
Whitman Light and Power Co.,	Whitman,	22,000	5,744
Winchendon Electric Light and Power Co.,	Winchendon,	12,000	4,490
Woburn Light, Heat and Power Co., . .	Woburn, Winchester, .	-	-
Worcester Electric Light Co.,	Stoneham,	65,000	26,612
	Worcester,	300,000	93,767

In the case of the several gas companies doing electric lighting, their capital and the population of their districts will be found in the table of gas companies.

Following are the names of the owners of electric light plants not owned by electric light corporations and the localities supplied: Adams, U. S., Townsend; Church Green Electric Light and Power Company (A. W. Perry owner), Boston (in part); Citizens' Electric Light Company (A. S. Morrison and others, owners), Braintree; Charles Doughty, Randolph; Foxboro' Electric Company (Geo. L. Allen and A. F. Bemis, owners), Foxborough; Holyoke Water Power Company, Holyoke; Bradford Lewis and Son, Walpole; Daniel F. Lehan, Taunton (limited area); Sargent Electric Co. (Wm. M. Sargent, owner), Ayer; Shelburne Falls Electric Light and Power Company (Wilcox and Halligan, owners), Shelburne Falls.

The following table shows the whole number of stockholders in the electric light companies, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1898:—

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland,	167	167	\$75,000
Adams,	7	5	7,800
Amesbury,	49	37	40,800
Andover,	35	33	27,500
Attleborough,	5	3	4,500
Blackstone,	5	4	9,500
Block Plant (Boston),	3	3	9,500
Blue Hill (Canton),	11	10	29,000
Boston,	813	252	765,500
Bridgewater,	14	14	15,000
Cambridge,	116	101	211,200
Central Mass. (Palmer),	50	26	83,300
Cohasset,	27	26	29,000
Dedham,	41	39	57,800
Edison (Boston),	566	534	3,332,100
Edison (Brockton),	35	34	1 99,950
Fall River,	123	107	302,900
Framingham,	11	10	78,000
Franklin (Turner's Falls),	25	25	10,000
Gardner,	12	12	30,000
Gloucester,	11	8	50,000
Grafton,	13	13	10,000
Great Barrington,	23	9	6,800
Greenfield,	42	36	25,100
Haverhill,	65	65	127,500
Hyde Park,	36	31	87,600
Lee,	8	8	20,000
Lenox,	28	25	13,700
Leominster,	10	10	50,000
Lowell,	367	324	269,200
Malden,	56	47	130,600
Marlborough,	12	12	30,000
Milford,	8	8	40,000
Millbury,	21	21	17,000
Millis,	8	8	5,000
Milton,	11	11	30,500
Nantucket,	7	6	24,500
Natick,	19	19	62,000
Northampton,	58	56	54,400
Orange,	6	5	44,500
Pittsfield,	46	46	100,000
Plymouth,	6	6	90,000
Quincy,	107	107	89,700

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Rawson (Leicester),	5	5	\$25,000
Salem,	142	136	167,400
Somerville,	253	238	191,100
South Hadley Falls,	3	3	7,000
Suburban (Boston),	10	10	174,400
Suburban (Revere),	6	6	60,000
Union (Franklin),	8	1	100
United (Springfield),	189	172	448,100
Uxbridge and Northbridge,	52	52	39,400
Ware,	51	50	26,900
Westborough,	19	19	25,000
Weston,	6	6	12,000
Weymouth,	14	13	37,900
Whitman,	4	3	300
Winchendon,	26	26	12,000
Woburn,	4	4	65,000
Worcester,	118	116	297,600

¹ One-half share held out of the State.

The following table contains a summary of the financial operations of all the electric light central stations in the State for the year ending June 30, 1897, and for the year ending June 30, 1898:—

	YEAR ENDING JUNE 30.	
	1897.	1898.
RECEIPTS.		
From sale of commercial arc lights,	\$575,834 23	\$564,593 82
sale of commercial incandescent lights by contract,	243,226 11	199,369 61
sale of commercial incandescent lights by meter,	1,585,618 17	1,807,045 35
sale of public arc lights,	1,179,197 17	1,247,708 61
sale of public incandescent lights,	292,492 01	319,671 36
sale of electric power,	590,778 91	636,927 32
rent of motors,	3,525 48	4,582 25
rent of meters,	3,638 82	2,684 48
steam heating,	35,823 43	39,196 26
Total,	\$4,510,134 33	\$4,821,779 06
EXPENSES.		
1. Coal or other fuel,	\$693,479 59	\$673,026 98
2. Rent of real estate used for plant,	12,579 12	42,278 62
3. Oil and waste,	37,642 26	32,843 36
4. Water,	57,431 72	49,695 49
5. Wages at station,	490,763 53	493,724 25
6. Station repairs,	30,755 65	47,219 30
7. Steam plant repairs,	106,212 72	100,976 85
Amounts carried forward,	\$1,428,864 59	\$1,439,764 85

	YEAR ENDING JUNE 30.	
	1897.	1898.
<i>Amounts brought forward,</i>	\$1,428,864 59	\$1,439,764 85
EXPENSES — <i>Concluded.</i>		
8. Electric plant repairs,	67,621 11	84,181 83
9. Apparatus and machinery,	25,754 38	28,176 38
10. Wages for care of lights and meters, clerical labor in this department, and salary or commission of collectors,	245,488 93	254,761 90
11. Repairs and renewals of lines, meters, lamps and motors,	261,305 67	314,997 11
12. Distribution tools and appliances,	—	4,287 79
13. Carbons,	75,700 42	77,220 47
14. Incandescent lamps,	79,555 11	87,302 71
15. Globes,	5,560 17	6,779 71
16. Directors' allowances,	5,606 64	7,378 30
17. Salaries of officers,	126,401 66	123,303 39
18. General salaries,	153,652 05	167,389 50
19. Rent of offices, if separate from plant,	11,866 29	15,441 88
20. General office expenses,	57,775 26	72,898 40
21. Taxes,	180,805 57	185,651 91
22. Insurance,	68,096 46	76,918 84
23. Law expenses,	16,298 26	23,878 39
24. Claims,	1,194 19	1,713 92
25. Bad debts,	19,756 24	29,524 02
26. Incidental expenses,	57,174 55	39,769 08
Total,	\$2,888,477 55	\$3,039,340 38
Leaving an apparent net profit of	\$1,621,656 78	\$1,782,438 68
Of this profit, the gas companies made in their elec- trical departments,	228,738 38	251,247 86
Leaving for the electric light companies,	\$1,392,918 40	\$1,531,190 82
To which should be added the income from rents, jobbing, etc., amounting to	96,745 76	651,067 47
Making a total of	\$1,489,664 16	\$2,182,258 29
Against which the following charges were made: —		
Interest,	\$284,684 63	\$272,791 74
Dividends,	529,523 50	567,235 50
Depreciation,	290,256 18	381,559 03
Sundry items,	67,041 20	704,558 97
	\$1,171,505 51	\$1,926,145 24
Leaving a surplus for the year of	\$318,158 65	\$256,113 05

Five¹ of the companies appear not to have earned expenses, and thirty-two² others have not earned sufficient to warrant the declaration of any dividend.

The gross profits of the companies doing only an electric business have increased over the preceding year by \$692,594.13. This is very nearly double the greatest increase in this item made in any previous year. Interest

¹ Three in 1897.² Thirty-two in 1897.

charges have at the same time decreased and although dividends have been increased to some extent and depreciation charges very greatly, the net of the year's business shows a substantial surplus.

In Appendix A will be found, under date of June 30, 1898, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1897 and 1898, show the following facts : —

	June 30, 1897.	June 30, 1898.
ASSETS :—		
Construction accounts, including patent rights and franchises,	\$15,406,058 60	\$16,033,197 50
Cash on hand,	453,289 49	329,248 40
Due for light and power,	406,087 17	396,829 55
Other accounts due,	170,659 89	142,650 13
Materials, etc.,	316,729 86	337,103 83
Notes receivable,	50,063 56	39,815 52
Investments,	344,861 16	301,557 65
	\$17,147,749 23	\$17,580,402 63
LIABILITIES :—		
Capital,	\$9,917,800 00	\$10,377,244 92
Bonds,	3,634,100 00	3,627,300 00
Notes payable,	1,743,947 23	1,452,054 37
Unpaid bills,	217,754 48	225,967 40
Unpaid dividends,	66,199 25	75,583 75
Interest due and unpaid,	46,825 13	16,786 72
Interest accrued but not due,	—	33,479 55
Other items,	125,785 41	58,162 04
	\$15,752,411 50	\$15,866,578 75
Reserved and depreciation funds,	343,957 60	452,529 75
	\$16,096,369 10	\$16,319,108 50
Surplus,	1,051,380 13	1,261,294 13
	\$17,147,749 23	\$17,580,402 63
Of these companies —		
57 ¹ show an aggregate surplus of	\$1,071,284 82	\$1,270,290 38
4 ² show an aggregate deficit of	19,904 69	8,996 25
Leaving total net surplus, as shown above,	\$1,051,380 13	\$1,261,294 13
Which added to reserves carried as liabilities,	343,957 60	452,529 75
Would show an actual surplus of	\$1,395,337 73	\$1,713,823 88
Equivalent to per cent. on capital of about	14.07	16.52

¹ Fifty-six in 1897.² Five in 1897.

The following table shows the value of the plant of each electric company, as assessed by the local authorities:—

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington & Rockland,	\$59,000	Malden,	\$187,000
Adams,	11,000	Marlborough,	68,615
Amesbury,	27,000	Milford,	36,000
Andover,	14,300	Millbury,	15,000
Attleborough,	33,700	Milton,	45,000
Blackstone,	13,500	Nantucket,	10,000
Block Plant (Boston),	1,900	Natick,	62,000
Blue Hill (Canton),	23,250	Northampton,	41,500
Boston,	2,346,400	Orange,	17,000
Bridgewater,	15,700	Pittsfield,	100,000
Cambridge,	264,500	Plymouth,	61,250
Central Mass. (Palmer),	18,700	Quincy,	52,300
Cohasset,	2,250	Rawson (Leicester),	13,250
Dedham,	116,000	Salem,	189,000
Edison (Boston),	2,771,600	Somerville,	124,300
Edison (Brockton),	110,000	South Hadley Falls,	4,500
Fall River,	336,200	Suburban (Boston),	103,600
Framingham,	40,000	Suburban (Revere),	56,800
Franklin (Turner's Falls),	9,000	Union (Franklin),	15,600
Gardner,	33,175	United (Springfield),	391,900
Gloucester,	47,000	Uxbridge & Northbridge,	13,000
Grafton,	2,500	Ware,	22,100
Great Barrington,	3,000	Westborough,	26,816
Greenfield,	29,400	Weston,	5,000
Haverhill,	87,900	Weymouth,	50,000
Hyde Park,	110,000	Whitman,	23,300
Lee,	10,600	Winchendon,	6,000
Leominster,	43,300	Woburn,	84,000
Lowell,	212,450	Worcester,	253,700

The following table shows the amounts paid by the companies for taxes, including the amounts paid by the gas companies on account of their electric plants:—

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Abington & Rockland,	\$1,518 09	Brookline,	\$3,210 34
Adams,	190 58	Cambridge,	5,115 69
Amherst,	184 51	Central Mass. (Palmer),	555 46
Amesbury,	426 39	Charlestown,	1,500 25
Andover,	229 47	Chelsea,	2,166 36
Athol,	241 51	Clinton,	803 23
Attleborough,	635 78	Cohasset,	227 73
Beverly,	753 24	Cottage City,	125 20
Block Plant (Boston),	42 45	Dedham,	1,654 78
Blue Hill (Canton),	542 88	Easthampton,	161 98
Blackstone,	238 18	Edison (Boston),	54,305 13
Boston,	28,829 87	Edison (Brockton),	2,129 82
Bridgewater,	266 35	Fall River,	4,876 52

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Fitchburg,	\$1,991 97	Northampton,	\$644 02
Framingham,	353 06	Orange,	410 39
Franklin (Turner's Falls), . .	181 25	Pittsfield,	1,720 08
Gardner,	683 16	Plymouth,	1,032 28
Gloucester,	904 59	Quincy,	1,445 35
Grafton,	100 56	Randolph,	357 61
Great Barrington,	187 99	Rawson (Leicester),	390 77
Greenfield,	470 98	Salem,	3,399 60
Haverhill,	2,248 77	Shelburne Falls,	32 40
Holyoke,	2,933 91	Somerville,	2,740 56
Hyde Park,	1,611 84	Southbridge,	564 73
Lawrence,	1,404 00	South Hadley Falls,	99 33
Lee,	222 60	Spencer,	284 12
Lenox,	130 27	Stoughton,	168 18
Leominster,	960 95	Suburban (Boston),	1,831 61
Lexington,	290 20	Suburban (Revere),	776 48
Lowell,	4,901 87	Union (Franklin),	354 00
Lynn,	5,109 78	United (Springfield),	5,293 29
Malden,	2,965 43	Uxbridge & Northbridge, . .	259 63
Marlborough,	1,265 85	Waltham,	4,172 12
Milford,	620 28	Ware,	484 95
Milbury,	304 24	Webster,	340 65
Milton,	373 40	Westborough,	296 46
Morrison and others (Brain- tree),	28 20	Westfield,	446 71
Nantucket,	222 56	Weston,	129 17
Natick,	1,271 57	Weymouth,	1,005 06
New Bedford,	5,536 38	Whitman,	437 10
Newburyport,	940 01	Winchendon,	180 37
Newton,	1,100 00	Woburn,	1,285 47
North Adams,	454 21	Worcester,	4,232 03

DIVIDENDS.

The dividends declared by the several electric companies during the year are shown in the following table:—

COMPANY.	Rate per Cent.	Amount of Dividends.
Abington & Rockland,	5	\$3,750 00
Adams,	*—	—
Amesbury,	5	2,515 00
Andover,	*—	—
Attleborough,	*—	—
Blackstone,	9	900 00
Block Plant (Boston),	*—	—
Blue Hill (Canton),	*—	—
Boston,	6	102,000 00
Bridgewater,	*—	—
Cambridge,	7½	16,500 00
Central Mass. (Palmer),	*—	—
Cohasset,	4	1,200 00

* No dividend declared.

COMPANY.	Rate per Cent.	Amount of Dividends.
Dedham,	4	\$2,400 00
Edison (Boston),	7½	271,415 50
Edison (Brockton),	6	6,000 00
Fall River,	7½	26,250 00
Framingham,	*—	—
Franklin (Turner's Falls),	7	700 00
Gardner,	8½	2,500 00
Gloucester,	*—	—
Grafton,	2	200 00
Great Barrington,	*—	—
Greenfield,	4	1,200 00
Haverhill,	7	8,925 00
Hyde Park,	*—	—
Lee,	4½	900 00
Lenox,	6	1,200 00
Leominster,	*—	—
Lowell,	5	15,000 00
Malden,	6	9,465 00
Marlborough,	*—	—
Milford,	*—	—
Millbury,	*—	—
Milton,	*—	—
Nantucket,	3	750 00
Natick,	†12	3,452 00
Northampton,	3	1,761 00
Orange,	*—	—
Pittsfield,	6	6,000 00
Plymouth,	*—	—
Quincy,	6	5,382 00
Rawson (Leicester),	*—	—
Salem,	8	14,000 00
Somerville,	5	10,000 00
South Hadley Falls,	*—	—
Suburban (Boston),	*—	—
Suburban (Revere),	*—	—
Union (Franklin),	*—	—
United (Springfield),	6	30,000 00
Uxbridge & Northbridge,	*—	—
Ware,	5	1,390 00
Westborough,	6	1,500 00
Weston,	*—	—
Weymouth,	*—	—
Whitman,	9	1,980 00
Winchendon,	*—	—
Woburn,	*—	—
Worcester,	8	18,000 00

* No dividend declared.

† Eight per cent. on \$24,300 special stock and four per cent. on \$37,700 ordinary stock.

The following table shows the system used, and the maximum dynamo capacity June 30, 1898, stated in lamps of certain nominal candle-powers, also the capacity of the power generators in operation on that date:—

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Abington and Rockland, ¹	{ Edison,	48	1,200
	{ Westinghouse,	2,200	16
	{ National,	2,000	16
	{ Thomson-Houston,	150	1,200
Adams, ²	{ Thomson-Houston,	650	16
		90	1,200
Adams, U. S. (Townsend),	{ Plattsville,	500	16
		240	16
Amesbury, ³	{ Thomson-Houston,	105	1,200
		500	16
		1,000	16
Amherst,	{ Thomson-Houston,	45	1,200
		General Electric,	2,000
		Westinghouse,	1,100
Andover,	{ Thomson-Houston,	50	1,200
		2,650	16
Athol, ⁴	{ Thomson-Houston,	50	1,200
		Westinghouse,	1,500
		Thomson-Houston,	210
Attleborough, ⁵	{ Schuyler,	45	1,200
		General Electric,	1,000
Beverly,	{ Thomson-Houston,	135	1,200
		650	16
Blackstone,	{ Thomson-Houston,	80	2,000
		Westinghouse,	900
Block Plant (Boston), ⁶	{ Eddy,	2,000	16
		Thomson-Houston,	300
Blue Hill (Canton),	{ Westinghouse	60	2,000
		1,850	16
		400	1,200
Boston, ⁷	{ General Electric,	2,100	2,000
		28,100	16
		Brush,	2,450
		Westinghouse,	160
Bridgewater,	{ Westinghouse,	10,200	16
		35	2,000
Brookline, ⁸	{ Thomson-Houston,	750	16
		350	2,000
		Westinghouse,	330
Cambridge, ⁹	{ Westinghouse,	4,000	2,000
		Stanley,	3,500
		General Electric,	9,100
		225	16
Central Mass. (Palmer), ¹⁰	{ Brush,	840	1,200
		General Electric,	135
		Westinghouse,	2,500
Charlestown, ¹⁰	{ Brush,	650	16
		510	2,000
Chelsea, ¹¹	{ Thomson-Houston,	350	1,200
		1,950	16
		Westinghouse,	1,100
	{ Stanley,	2,400	16

¹ Power generators, 500 K. W.² Power generators, 248 K. W.³ Power generators, 100 K. W.⁴ Power generators, 773 K. W.⁵ Power generators, 343 K. W.⁶ Power generators, 412 K. W.⁷ Power generators, 180 K. W.⁸ Power generators, 240 K. W.⁹ Power generators, 40 K. W.¹⁰ Power generators, 125 K. W.¹¹ Power generators, 300 K. W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Church Green (Boston), . .	Mather,	6,650	16
Clinton,	{ Schuyler,	90	1,200
	{ Thomson-Houston,	2,950	16
Cohasset,	{ Thomson-Houston,	2,300	16
	{ Ball,	60	1,600
Cottage City,	{ Thomson-Houston,	50	1,200
	{ Thomson-Houston,	60	1,200
Dedham,	{ Thomson-Houston,	1,950	16
Easthampton,	{ General Electric,	50	1,200
Edison (Boston),	{ General Electric,	90,800	16
	{ Thomson-Houston,	1,300	16
	{ Thomson-Houston,	315	1,200
Edison (Brockton), ¹	{ Edison,	100	2,000
	{ Edison,	836	15
	{ Edison,	6,100	16
	{ Thomson-Houston,	45	2,000
	{ Thomson-Houston,	226	1,200
	{ Thomson-Houston,	500	2,000
Fall River,	{ Brush,	100	2,000
	{ Edison,	7,010	16
	{ General Electric,	11,200	16
	{ Fort Wayne,	150	1,200
Fitchburg, ²	{ Brush,	120	1,200
	{ Thomson-Houston,	200	1,200
	{ General Electric,	4,650	16
Foxborough,	{ General Electric,	2,000	16
Framingham,	{ Thomson-Houston,	260	1,200
	{ Thomson-Houston,	5,400	16
Franklin (Turners Falls), . .	{ Thomson-Houston,	30	2,000
	{ Thomson-Houston,	600	10
	{ Thomson-Houston,	240	1,200
Gardner, ³	{ Thomson-Houston,	4,200	16
	{ Thomson-Houston,	250	1,200
Gloucester, ⁴	{ Thomson-Houston,	3,800	16
Grafton,	{ Fort Wayne,	1,000	16
	{ Schuyler,	35	1,500
Great Barrington,	{ Stanley,	6,000	16
	{ Westinghouse,	1,550	16
	{ Thomson-Houston,	90	1,200
Greenfield, ⁴	{ Thomson-Houston,	1,600	16
	{ Westinghouse,	750	16
	{ Fort Wayne,	1,100	16
	{ Thomson-Houston,	4,000	16
	{ Thomson-Houston,	95	1,200
Haverhill, ⁵	{ Thomson-Houston,	75	2,000
	{ Brush,	1,000	16
	{ Brush,	25	1,200
	{ Fort Wayne,	240	2,000
	{ Fort Wayne,	80	2,000
Holyoke, ⁴	{ Schuyler,	300	1,200
	{ Schuyler,	496	2,000
	{ Edison,	1,000	16
	{ General Electric,	2,000	16
Hyde Park, ⁶	{ Thomson-Houston,	250	2,000
	{ Thomson-Houston,	3,900	16
	{ Thomson-Houston,	350	2,000
	{ Thomson-Houston,	200	1,200
Lawrence,	{ Brush,	120	1,200
	{ Fort Wayne,	125	2,000
	{ Edison,	35	2,000
	{ Edison,	8,800	16
Lehan, D. F. (Taunton), . .	{ Edison,	800	20
	{ General Electric,	750	16

¹ Power generators, 100 H. P.² Power generators, 105 K. W.³ Power generators, 200 K. W.⁴ Power generators, 100 K. W.⁵ Power generators, 700 H. P.⁶ Power generators, 970 K. W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Lee,	Thomson-Houston,	1,950	16
Leominster,	Thomson-Houston,	150	1,200
	Fort Wayne,	1,950	16
	Excelsior,	2,000	16
Lewis & Son (Walpole),	Thomson-Houston,	125	1,200
Lexington,	Thomson-Houston,	1,000	16
	Thomson-Houston,	50	1,200
	Thomson-Houston,	1,500	16
Lowell, ¹	Thomson-Houston,	4,000	16
	Thomson-Houston,	500	2,000
	Fort Wayne,	465	2,000
Lynn, ²	Thomson-Houston,	8,000	16
	Thomson-Houston,	7,250	16
	Thomson-Houston,	165	1,200
Malden, ³	Brush,	575	2,000
	Brush,	280	1,200
	General Electric,	125	2,000
Marlborough,	Thomson-Houston,	10,000	16
	Brush,	225	1,200
	General Electric,	240	1,200
Milford, ⁴	Schuyler,	5,000	16
	Edison,	280	1,200
	General Electric,	1,000	16
Millbury,	Thomson-Houston,	1,200	16
	Thomson-Houston,	95	1,200
	Thomson-Houston,	1,600	16
Milton,	Thomson-Houston,	50	1,200
	Thomson-Houston,	650	16
	Thomson-Houston,	2,000	16
Morrison & others (Braintree),	Fort Wayne,	2,000	16
	Westinghouse,	850	16
	Thomson-Houston,	75	1,200
Nantucket,	Thomson-Houston,	1,150	16
	Brush,	120	1,200
	Thomson-Houston,	2,300	16
Natick, ⁵	General Electric,	2,600	16
	General Electric,	5,800	16
	Westinghouse,	100	1,600
New Bedford, ⁶	Thomson-Houston,	60	2,000
	Thomson-Houston,	118	1,200
	American,	450	2,000
Newburyport, ⁷	Edison,	60	2,000
	Thomson-Houston,	8,240	16
	Thomson-Houston,	210	1,200
Newton,	Thomson-Houston,	400	16
	General Electric,	245	1,200
	General Electric,	5,000	16
North Adams,	Brush,	125	1,200
	Stanley,	3,000	16
	Thomson-Houston,	90	1,200
Northampton, ⁸	Thomson-Houston,	360	1,200
	Brush,	6,000	16
	Stanley,	1,950	16
Orange,	Thomson-Houston,	220	1,200
	Westinghouse,	1,000	16
	Thomson-Houston,	50	1,200
Pittsfield, ⁹	Thomson-Houston,	3,150	16
	Fort Wayne,	225	1,200
	Thomson-Houston,	45	1,200
	Stanley,	10,800	16

¹ Power generators, 450 K. W.³ Power generators, 141 K. W.⁵ Power generators, 310 K. W.⁷ Power generators, 35 K. W.⁹ Power generators, 240 K. W., 150 H. P.² Power generators, 206 K. W.⁴ Power generators, 21 K. W.⁶ Power generators, 100 K. W., 80 H. P.⁸ Power generators, 55 K. W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Plymouth, ¹	Thomson-Houston,	{ 150 1,000	1,200 16
Quincy, ²	Thomson-Houston,	150	1,200
	General Electric,	150	1,200
	Westinghouse,	4,500	16
	La Roche,	1,300	16
Randolph,	Brush,	80	2,000
Rawson (Leicester),	Westinghouse,	1,500	16
	Fort Wayne,	3,000	16
Salem, ³	Thomson-Houston,	{ 7,900 410	16 2,000
	General Electric,	4,100	16
	Colburn,	110	16
Sargent, W. M. (Ayer),	Westinghouse,	1,200	16
	Shelburne Falls,	4,800	16
Somerville, ⁴	Thomson-Houston,	{ 595 6	1,200 4,000
	Brush,	120	1,200
	Thomson-Houston,	{ 100 1,600	1,200 16
Southbridge, ⁵	Thomson-Houston,	1,400	16
South Hadley Falls,	Ball,	70	1,200
Spencer,	Ball,	70	800
Stoughton,	Brush,	225	2,000
	American,	230	2,000
	Thomson-Houston,	800	16
	Westinghouse,	4,850	16
	General Electric,	4,000	16
Suburban (Boston), ⁶	Thomson-Houston,	{ 150 5,300	1,200 16
	Brush,	160	1,200
	General Electric,	2,000	16
Union (Franklin),	Thomson-Houston,	{ 90 1,800	1,200 16
	Brush,	1,230	1,200
	Thomson-Houston,	{ 4,000 720	16 1,200
	Edison,	48	1,200
	Excelsior,	100	1,200
United (Springfield), ⁷	Westinghouse,	{ 150 7,250	1,200 16
	Stanley,	8	-
	Westinghouse,	{ 120 750	2,000 16
	Fort Wayne,	1,500	16
	Thomson-Houston,	245	1,200
Waltham, ⁸	Thomson-Houston,	{ 3,950 80	16 1,200
Ware,	Thomson-Houston,	650	16
	Thomson-Houston,	80	1,200
Webster, ¹⁰	Thomson-Houston,	500	16
	Fort Wayne,	1,000	16
	Thomson-Houston,	50	1,200
Westborough,	Thomson-Houston,	650	16
	La Roche,	1,000	16
	General Electric,	1,000	16
	Schuyler,	98	2,000
Westfield,	Fort Wayne,	80	2,000
	Thomson-Houston,	{ 35 1,150	2,000 16

¹ Power generators, 330 K. W.³ Power generators, 230 H. P.⁵ Power generators, 265 K. W.⁷ Power generators, 468 K. W.⁹ Power generators, 360 K. W.² Power generators, 130 K. W.⁴ Power generators, 25 K. W.⁶ Power generators, 210 K. W.⁸ Four alternators, 1,340 K. W.¹⁰ Power generators, 200 K. W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Weston,	Westinghouse,	2,500	16
Weymouth,	Thomson-Houston,	275	1,200
		2,600	16
Whitman,	Thomson-Houston,	100	1,200
		1,650	16
Winchendon,	General Electric,	50	1,200
		650	16
		3,850	16
Woburn, ¹	Thomson-Houston,	50	1,200
		185	2,000
	Brush,	115	1,200
	Thomson-Houston,	490	2,000
Worcester, ²	General Electric,	15,000	16
	Brush,	1,000	2,000

¹ Power generators, 440 K. W.² Power generators, 400 K. W.

The following table shows the number of electric lights of various candle-powers which represent the electric lighting capacity of all the companies June 30, 1895, 1896, 1897 and 1898:—

	1895.	1896.	1897.	1898.
10 candle-power,	600	600	600	600
15 " "	836	836	836	836
16 " "	341,700	414,450	464,450	500,500
20 " "	2,400	2,400	2,400	800
4,000 " "	—	6	6	6
2,000 " "	11,608	12,113	12,579	13,529
1,200 " "	10,682	11,522	12,622	14,450
1,600 " "	160	160	160	160
1,500 " "	60	35	35	35
800 " "	70	70	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30, last; also the amount of fuel used during the year ending on that day:—

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power	Number of Dynamos.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).
Abington and Rockland,	4	600	3	725	17	2,190	-	-	-
Adams,	2	150	2	225	23	772	-	-	-
Adams, U. S. (Townsend),	3 ¹	-	-	-	1	-	-	-	-
Amherst,	2	250	2	290	3	479	-	-	-
Amesbury,	3	375	3	435	45	-	1,776	-	-
Andover,	3	350	2	440	3	536	-	-	-
Attleborough,	52	400	2	300	7	763	-	-	-
Athol,	2	300	3	440	62	895	-	-	-
Beverly,	1	104	1	175	4	152	183	-	7 3,309
Blackstone,	2	150	1	65	3	339	167	-	-
Block Plant (Boston),	3	273	3	237	3	1,523	-	-	-
Blue Hill (Canton),	2	275	2	225	3	587	-	1 ²	-
Boston,	38	6,090	39	9,142	101	33,530	-	-	-
Bridgewater,	2	200	1	80	2	347	-	-	-
Brookline,	6	1,025	8	2,607	16	4,010	-	-	-
Cambridge,	8	1,200	7	1,350	26	6,010	-	-	-
Central Mass. (Palmer),	91	125	1	250	6	137	-	-	-
Charlestown,	5	625	5	790	6	1,931	-	-	297
Chelsea,	4	1,050	6	1,004	11	3,670	-	-	-
Church Green (Boston),	8	1,330	6	685	9	3,815	-	-	-
Clinton,	2	250	2	325	6	401	-	-	7 9,702
Cohasset,	2	350	2	180	3	398	115	-	-
Cottage City,	1	125	2	190	3	151	-	-	-
Dedham,	2	220	2	200	4	603	308	-	-
Easthampton,	1	60	1	45	1	122	-	-	-
Edison (Boston),	23	5,709	36	8,450	74	30,746	-	-	-
Edison (Brockton),	6	720	8	925	19	3,505	298	-	-
Fall River,	12	1,400	13	2,590	31	5,814	-	-	-
Fitchburg,	4	400	4	450	10	1,321	-	-	659
Foxboro,	2	200	1	150	1	67	-	-	-
Framingham,	2	250	2	250	9	1,000	-	-	-
Franklin (Turner's Falls),	11	-	-	-	2	-	-	-	-
Gardner,	3	260	4	375	8	1,208	-	-	-
Gloucester,	3	375	2	500	7	1,311	255	-	-
Grafton,	122	120	1	75	1	8	-	20	-

¹ Also four generators operated by company belonging to street railway company.

² Also three generators operated by company belonging to street railway company.

³ Power supplied from mills of U. S. Adams.

⁴ Also four generators operated by company, three belonging to street railway company.

⁵ Also two water wheels 79 H. P.

⁶ Also two generators operated by company, one belonging to street railway company.

⁷ Bushels.

⁸ Also 1,546 loads shavings valued at \$927.60.

⁹ Also four water wheels 510 H. P.

¹⁰ Also 222 tons sparks.

¹¹ Two water wheels 100 H. P.

¹² Also one water wheel 109 H. P.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).
Great Barrington,	¹ 2	195	2	170	4	9	-	-	-
Greenfield,	2	500	3	525	² 8	1,093	-	-	-
Haverhill,	4	600	2	600	12	1,363	937	-	-
Holyoke,	³ 5	825	2	800	24	78	-	-	-
Hyde Park,	9	1,400	6	1,400	8	3,690	35	-	-
Lawrence,	9	1,142	10	1,325	27	⁴ 4,818	9	-	325
Lee,	2	225	2	⁵ 205	3	311	168 ¹	-	-
Lehan, D. F. (Taunton), . .	2	120	2	85	2	275	-	-	-
Lenox,	⁶ -	-	-	-	-	-	-	-	-
Leominster,	2	250	3	600	7	1,235	25	-	-
Lewis & Son (Walpole), . .	⁷ -	-	-	-	2	-	-	-	-
Lexington,	2	200	2	185	3	460	-	-	-
Lowell,	⁷ 7	1,050	4	1,650	19	8,206	-	-	-
Lynn,	8	1,000	4	2,000	25	2,815	-	-	817
Malden,	9	1,125	8	1,320	14	2,662	2,392	-	-
Marlborough,	3	375	4	420	9	564	481	-	-
Milford,	2	160	3	270	4	585	290	2	-
Millbury,	2	130	2	100	2	323	-	-	-
Millis,	-	-	1	50	⁸ 2	-	-	-	-
Milton,	2	300	2	360	3	967	258	-	-
Morrison and others (Braintree),	⁹ -	-	-	-	2	196	-	-	-
Nantucket,	2	205	2	150	4	471	-	-	-
Natick,	¹⁰ 3	375	2	600	¹¹ 4	1,509	-	-	43
New Bedford,	7	978	5	1,450	¹² 37	2,276	-	-	-
Newburyport,	2	200	3	215	6	615	-	-	103
Newton,	⁵ 5	905	3	935	12	541	-	-	¹³ 4,282
North Adams,	3	450	2	750	7	729	-	-	¹⁴ 108,346
Northampton,	3	450	3	700	9	1,470	-	-	-
Orange,	¹⁵ 2	120	2	185	4	2	-	14 ¹	-
Pittsfield,	⁵ 5	750	7	920	7	4,929	-	-	-
Plymouth,	2	350	3	625	4	1,648	-	-	-
Quincy,	3	375	5	700	9	1,183	636	-	-
Randolph,	2	250	2	230	4	630	-	-	-
Rawson (Leicester), . . .	¹⁶ 2	230	2	210	2	250	-	-	-
Salem,	8	1,000	4	1,360	22	3,951	-	-	-
Sargent, W. M. (Ayer), . .	¹⁷ 1	15	1	12	1	52	-	-	-
Shelburne Falls,	¹⁸ -	-	-	-	1	-	-	-	-
Somerville,	4	1,000	6	990	17	3,716	195	-	-
Southbridge,	3	335	4	511	4	1,400	-	-	-
South Hadley Falls, . . .	¹⁹ -	-	1	100	2	-	-	-	-

¹ Also two water wheels 640 H. P.² Also four water wheels 1,120 H. P.⁴ Dust 305 tons.⁵ Also one water wheel 60 H. P.⁷ Power supplied from paper mill of Bradford Lewis & Son.⁹ Power supplied from mills of Morrison Brothers.¹² Also 1,106 tons dust and 196 tons pea and dust.¹⁵ Also two water wheels 408 H. P.¹⁷ Power supplied from mill of William M. Sargent.² Also one power generator operated by company, owned by street railway company.⁶ Current bought delivered at wires of the company.⁸ Plant not in operation.¹⁰ Also four water wheels 430 H. P.¹¹ Also 1,554 tons sparks.¹³ Chaldrons.¹⁴ Bushels.¹⁶ Also two water wheels 30 H. P.¹⁸ One water wheel 85 H. P.¹⁹ Steam and water power bought.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).	Screenings (Tons).	Wood (Cords)	Coke (Tons).
Spencer, . . .	-	-	3	45	2	1 -	-	-	-
Stoughton, . . .	1	60	1	50	1	133	-	-	-
Suburban (Boston), . .	10	895	6	1,150	17	3,929	2,792	-	-
Suburban (Revere), . .	4	635	3	695	9	1,819	25	-	-
Union (Franklin), . .	2	350	3	225	5	673	-	-	-
United (Springfield), . .	² 7	1,760	5	2,150	40	1,004	-	-	-
Uxbridge & Northbridge,	3	335	2	210	4	738	-	-	-
Waltham, . . .	6	781	3	900	8	2,486	-	-	590
Ware, . . .	1	125	1	125	3	347	-	6	-
Webster, . . .	2	200	3	330	³ 4	590	-	-	-
Westborough, . . .	2	160	2	150	4	682	-	-	-
Westfield, . . .	3	240	3	290	7	⁴ 245	-	-	221
Weston, . . .	-	-	2	225	2	-	-	-	-
Weymouth, . . .	3	400	3	445	8	1,682	37	-	-
Whitman, . . .	2	250	1	250	4	489	-	-	-
Winchendon, . . .	⁵ -	-	1	90	2	-	-	-	-
Woburn, . . .	7	975	6	1,300	10	4,888	-	-	-
Worcester, . . .	8	1,200	4	2,200	26	4,664	-	-	-

¹ 941,000 feet gas used in gas engine.² Also three water wheels 2,835 H. P.³ Also two power generators operated by company, owned by street railway company.⁴ Also 216 tons sparks.⁵ Steam bought.

The following table shows the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last:—

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland,	302,400	-	-	1,450	-	164,000
Adams,	91,260	-	-	185	-	40,500
Adams, U. S. (Townsend),	5,600	-	-	15	-	2,000
Amherst,	200,000	-	-	400	130	40,000
Amesbury,	224,240	-	-	365	-	73,920
Andover,	97,476	-	-	517	5	37,000
Athol,	84,392	-	-	450	-	30,000
Attleborough,	296,461	-	-	355	25	130,700
Beverly,	213,364	-	-	693	-	93,989
Blackstone,	173,972	-	-	375	-	50,000
Block Plant (Boston),	46,833	-	-	-	-	-
Blue Hill (Canton),	390,484	-	-	830	49	105,875
Boston,	7,027,061	181,014	2,649,360	2,028	204	1 -
Bridgewater,	101,480	-	-	213	-	96,360
Brookline,	1,474,123	8,256	17,994	2,175	-	262,229
Cambridge,	1,813,694	-	-	2,869	123	308,000
Central Mass. (Palmer),	629,580	-	-	1,845	50	200,750
Charlestown,	228,600	-	-	334	-	47,520
Chelsea,	747,461	-	-	1,446	-	195,360
Church Green (Boston),	11,346	3,871	11,346	-	-	-
Clinton,	266,736	-	-	736	-	98,000
Cohasset,	360,410	-	-	942	26	105,498
Cottage City,	415,305	-	-	137	65	39,600
Dedham,	898,737	-	-	1,574	-	240,240
Easthampton,	35,700	-	-	240	-	35,700
Edison (Boston),	1,778,197	430,490	1,778,197	-	-	-
Edison (Brockton),	936,904	19,623	75,084	2,021	15	265,109
Fall River,	1,080,797	32,559	162,318	1,884	50	343,200
Fitchburg,	583,000	-	-	1,050	15	139,000
Foxboro,	89,685	-	-	306	9	46,200
Framingham,	613,583	-	-	916	126	190,080
Franklin (Turner's Falls),	15,600	-	-	99	8	10,800
Gardner,	263,133	-	-	479	81	55,000
Gloucester,	808,300	-	-	2,000	25	700,000
Grafton,	230,125	-	-	668	10	84,710
Great Barrington,	259,754	-	-	393	71	92,540
Greenfield,	156,744	-	-	364	25	82,624
Haverhill,	489,632	-	-	844	10	351,120
Holyoke,	377,250	-	-	1,279	25	123,600
Hyde Park,	437,650	-	-	942	53	97,680
Lawrence,	1,359,934	12,864	55,584	2,626	32	345,431
Lee,	208,019	-	-	411	12	58,080
Leban, D. F. (Taunton),	8,000	320	-	-	-	-
Lenox,	43,426	43,426	43,426	-	-	-
Leominster,	513,455	150	75	781	13	84,937
Lewis & Son (Walpole),	134,640	-	-	340	-	52,800

¹ Unknown.

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Lexington,	141,100	-	-	570	38	55,440
Lowell,	780,833	-	-	1,325	50	475,666
Lynn,	2,003,270	-	-	3,650	-	528,000
Malden,	3,715,941	-	-	7,800	20	725,000
Marlborough,	286,056	-	-	822	37	104,200
Milford,	182,145	-	-	571	12	50,900
Millbury,	108,936	-	-	182	2	31,870
Milton,	634,132	-	-	1,012	15	179,220
Morrison and others (Brain-tree),	19,830	-	-	-	25	380
Nantucket,	192,420	-	-	415	5	50,200
Natick,	378,239	-	-	700	60	95,040
New Bedford,	1,006,369	8,401	39,966	1,300	50	185,161
Newburyport,	180,650	-	-	487	-	85,400
Newton,	1,676,730	-	-	4,507	-	560,000
North Adams,	341,700	-	-	650	100	90,000
Northampton,	526,506	-	-	996	25	149,750
Orange,	214,212	-	-	577	41	65,280
Pittsfield,	873,490	1,075	-	1,652	88	224,180
Plymouth,	239,550	-	-	475	27	68,467
Quincy,	783,220	-	-	1,970	23	229,000
Randolph,	184,820	-	-	689	-	80,520
Rawson (Leicester),	214,899	-	-	542	10	70,200
Salem,	1,100,747	-	-	2,063	61	252,741
Shelburne Falls,	168,800	-	-	250	4	32,000
Somerville,	1,526,472	-	-	2,862	81	343,207
Southbridge,	168,565	-	-	449	-	62,357
South Hadley Falls,	73,000	-	-	360	21	54,000
Spencer,	41,676	-	-	400	4	40,000
Stoughton,	100,320	-	-	300	-	69,905
Suburban (Boston),	426,474	3,615	18,924	30	117	50,000
Suburban (Revere),	805,415	-	-	1,600	46	242,606
Union (Franklin),	200,845	-	-	390	42	65,920
United (Springfield),	1,594,048	24,932	200,562	1,574	43	397,242
Uxbridge and Northbridge,	260,645	-	-	578	-	72,250
Waltham,	475,600	-	-	961	48	114,070
Ware,	79,220	-	-	346	27	21,500
Webster,	125,020	-	-	537	2	53,690
Westborough,	153,424	-	-	374	-	56,267
Westfield,	129,011	-	-	443	14	58,814
Weston,	352,000	-	-	675	15	113,750
Weymouth,	576,135	-	-	1,262	12	199,058
Whitman,	222,000	-	-	650	14	75,000
Winchendon,	188,420	456	456	362	34	45,936
Woburn,	1,437,380	-	-	2,768	165	514,690
Worcester,	1,713,051	12,911	243,266	4,221	-	379,795

The following table shows the number of motors furnished on arc, incandescent and power circuits, not including those for street railways, the number of single and double arc lamps, June 30, 1898, and the number of carbons used during the year ending on that day.

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Abington and Rockland,	-	-	-	-	2	37	5,175
Adams,	-	-	-	-	-	43	65,000
Adams, U. S. (Townsend),	-	-	-	-	-	-	-
Amherst,	-	2	-	25	31	5,600	-
Amesbury,	-	-	19	96	71	10	35,950
Andover,	-	-	-	-	5	26	19,344
Athol,	-	-	3	20	43	10	12,685
Attleborough,	-	-	10	80	93	4	24,700
Beverly,	-	-	-	-	36	92	38,400
Blackstone,	-	-	-	-	-	36	21,200
Block Plant (Boston),	-	8	-	10½	26	-	2,450
Blue Hill (Canton),	-	-	-	-	47	-	7,176
Boston,	6	-	994	2,720¾	865	3,405	2,907,333
Bridgewater,	-	-	-	-	32	3	9,287
Brookline,	-	4	16	179	49	452	303,500
Cambridge,	1	177	-	678	-	650	368,000
Central Mass. (Palmer),	-	1	-	50	-	110	24,071
Charlestown,	-	8	-	46½	38	213	246,036
Chelsea,	-	-	25	200	100	220	130,000
Church Green (Boston),	-	58	-	395	-	-	-
Clinton,	-	-	-	-	6	44	34,200
Cohasset,	-	-	-	-	-	-	-
Cottage City,	-	-	-	-	80	-	13,474
Dedham,	-	-	-	-	-	33	39,307
Easthampton,	-	-	-	-	-	41	7,000
Edison (Boston),	-	1,880	-	6,473	1,486	-	116,572
Edison (Brockton),	-	46	19	304½	108	288	210,100
Fall River,	-	111	-	350½	126	582	508,000
Fitchburg,	1	1	18	135	62	261	81,000
Foxboro,	-	-	-	-	5	-	-
Framingham,	-	-	-	-	2	57	13,290
Franklin (Turner's Falls),	-	-	-	-	24	-	7,000
Gardner,	-	-	-	-	51	67	29,300
Gloucester,	-	-	65	165	74	35	28,409
Grafton,	-	-	-	-	-	-	-
Great Barrington,	-	-	-	-	-	-	-
Greenfield,	-	25	-	44½	64	16	22,000
Haverhill,	-	37	79	505½	97	189	155,400
Holyoke,	-	1	29	96½	174	256	320,000
Hyde Park,	-	-	-	-	65	128	51,032
Lawrence,	-	223	-	364½	150	238	193,792
Lee,	-	-	-	-	-	-	-
Lehan, D. F. (Taunton),	-	-	-	-	-	-	-
Lenox,	-	-	-	-	-	-	-
Leominster,	-	-	-	-	45	72	42,472

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Lewis & Son (Walpole),	-	-	-	-	-	-	-
Lexington,	-	-	-	-	-	37	9,800
Lowell,	-	-	77	1,103	312	398	272,564
Lynn,	-	3	78	579	244	491	426,000
Malden,	-	-	24	130 $\frac{1}{2}$	7	283	122,619
Marlborough,	-	-	-	-	43	50	30,712
Milford,	-	10	-	53	73	9	28,300
Millbury,	-	-	-	-	35	-	8,720
Milton,	-	1	-	2	-	-	-
Morrison & others (Braintree),	-	-	-	-	-	-	-
Nantucket,	-	-	-	-	45	2	8,900
Natick,	-	-	8	24	-	26	10,500
New Bedford,	-	147	49	381 $\frac{3}{4}$	173	220	149,276
Newburyport,	-	-	-	-	155	7	41,000
Newton,	-	3	-	5	-	228	114,375
North Adams,	-	15	-	101	112	158	120,000
Northampton,	-	-	51	125 $\frac{1}{4}$	163	22	52,350
Orange,	-	-	-	-	32	14	13,170
Pittsfield,	-	6	37	284 $\frac{3}{4}$	99	56	46,550
Plymouth,	-	-	12	306	33	-	6,016
Quincy,	-	-	23	143	-	98	32,000
Randolph,	-	-	-	-	-	22	12,000
Rawson (Leicester),	-	-	-	-	-	-	-
Salem,	-	4	68	385 $\frac{1}{2}$	180	232	150,885
Shelburne Falls,	-	-	-	-	4	-	1,900
Somerville,	-	-	22	94 $\frac{1}{2}$	3	491	235,736
Southbridge,	-	-	-	-	101	2	26,250
South Hadley Falls,	-	-	-	-	-	-	-
Spencer,	-	-	-	-	70	-	20,200
Stoughton,	-	-	-	-	70	-	11,800
Suburban (Boston),	-	-	157	662	248	39	125,710
Suburban (Revere),	-	-	-	-	87	96	49,775
Union (Franklin),	-	-	-	-	44	8	10,331
United (Springfield),	2	-	159	803	379	658	614,557
Uxbridge and Northbridge,	-	-	-	-	70	-	4,200
Waltham,	-	2	50	193 $\frac{3}{4}$	112	77	92,543
Ware,	-	-	-	-	57	16	15,500
Webster,	-	-	-	-	15	57	28,000
Westborough,	-	-	-	-	29	-	9,000
Westfield,	-	-	-	-	34	72	46,800
Weston,	-	2	-	4	1	-	-
Weymouth,	-	-	-	-	-	36	9,497
Whitman,	-	-	-	-	49	27	14,620
Winchendon,	-	-	-	-	16	18	8,275
Woburn,	-	-	21	161	33	115	59,410
Worcester,	-	-	122	450	331	648	632,213

The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind, on June 30 last:—

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Abington and Rockland,	2	2,000	1	6,710	16	325	1	16	1	1	1
Adams,	7	1,200	3	753	16	92	1	16	1	3	1
Adams, U. S. (Townsend),	-	-	3	71	16	28	1	16	1	1	1
Amherst,	-	-	-	2,850	16	140	1	16	1	1	1
Amesbury,	13	1,200	7	{ 450 600 20 }	16	113	12	32	1	6	12
Andover,	-	-	-	3,500	16	157	1	32	1	1	1
Athol,	5	1,200	1	475	16	30	1	32	1	1	1
Attleborough,	25	1,200	11	968	16	70	2	32	1	4	6
Beverly,	37	1,200	19	970	16	72	2	32	1	10	4
Blackstone,	-	-	-	740	16	37	1	16	1	6	1
Black Plant (Boston),	26	1,500	7	1,423	16	45	1	16	1	1	1
Blue Hill (Canton),	-	-	-	3,275	16	86	1	32	1	1	1
Boston,	{ 91 280 }	{ 1,200 2,000 }	472	71,364	16	1,229	{ 55 18 }	{ 32 65 }	11	178	304
Bridgewater,	1	2,000	1	{ 1,510 50 32 }	16	76	-	16	-	1	-
Brookline,	20	2,000	7	28,339	16	639	7	32	2	-	11
Cambridge,	123	1,200	31	21,261	16	823	{ 12 12 }	{ 32 65 }	2	14	60
Central Mass. (Palmer),	-	-	-	{ 172 5,173 130 18 77 }	{ 16 16 20 24 32 }	269	-	-	-	-	1
Charlestown,	{ 38 24 }	{ 1,200 2,000 }	24	1,734	16	47	{ 3 3 }	{ 32 65 }	3	9	10

Chelsea,	97	1,200	36	8,500	16	566	—	—	—	16	11
Church Green (Boston),	5	1,200	2	{ 7,380	16 }	118	—	—	—	2	58
Clinton,	5	1,200	4	{ 284	32 }	30	—	—	—	—	—
Cohasset,	—	1,200	—	{ 2,591	16 }	44	25	—	—	—	—
Cottage City,	12	1,200 }	6	{ 2,146	16 }	—	—	—	—	—	—
Dedham,	10	1,600 }	3	{ —	— }	238	—	—	—	3	—
Easthampton,	—	1,200	—	{ 4,166	16 }	—	—	—	—	—	—
Edison (Boston),	1,174	2,000 }	537	{ 242	20 }	4,332	—	—	—	328	636
Edison (Brockton),	126	2,500 }	25	{ 161,466	16 }	395	65	—	—	16	38
Fall River,	15	1,000 }	19	{ 10,555	16 }	658	—	—	—	9	82
Fitchburg,	115	1,200 }	28	{ 17,912	16 }	230	—	—	—	7	6
Foxboro,	7	2,000 }	—	{ 6,000	16 }	48	—	—	—	—	—
Framingham,	126	2,000 }	7	{ 1,500	16 }	230	—	—	—	6	—
Franklin,	57	1,200 }	—	{ 513	10 }	35	25	—	—	—	—
Gardner,	54	1,200 }	24	{ 4,231	16 }	219	18	—	—	—	1
Gloucester,	—	1,200	18	{ 26	25 }	271	—	—	—	9	64
Grafton,	—	—	—	{ 126	32 }	39	20	65	2	6	—
Great Barrington,	—	—	—	{ 5,100	16 }	144	—	—	—	—	—
Greenfield,	26	1,200	8	{ 1,124	16 }	150	—	—	—	7	2
Haverhill,	97	1,200	21	{ 7	25 }	194	—	—	—	14	48
				{ 2,608	16 }						
				{ 200	6 }						
				{ 316	10 }						
				{ 2,917	16 }						
				{ 50	32 }						
				{ 5,982	16 }						

1 Of various sizes, owned by customers.

COMPANY.	Number of Commercial Are Lights.	Nominal Candle-power.	Number of Customers using Commercial Are Lights.	Number of Commercial Incandescent Lights.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Are Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Circuits.	Number of Customers using both Are and Incandescent Lights.	Number of Customers using only Power.
Holyoke,	174	2,000	77	1,550	165	-	16	-	28	33
Hyde Park,	61	2,000	16	7,418	380	-	16	-	13	3
Lawrence,	{ 1 213 }	{ 1,200 2,000 }	45	798	453	-	20	-	24	78
Lee, D. F. (Taunton),	-	-	-	9	143	-	16	-	-	-
Lehan,	-	-	-	8,205	12	-	16	-	-	-
Lenox,	-	-	-	2,521	52	-	16	-	-	-
Leonister,	45	1,200	21	700	339	1	16	1	17	-
Lewis & Son (Walpole),	-	-	-	1	6,113	-	16	-	-	-
Lexington,	-	-	-	825	52	-	16	-	-	-
Lowell,	232	2,000	87	4,191	143	-	25	-	44	88
Lynn,	{ 11 243 }	{ 1,200 2,000 }	73	18,000	497	1	16	20	28	36
Malden,	44	1,200	9	15,886	563	8	16	32	7	16
Marlborough,	37	1,200	15	23,730	1,097	2	16	65	9	-
Milford,	31	1,200	12	4,741	216	8	6	25	3	4
Millbury,	-	-	-	17	84	-	10	-	-	-
				15			16			
				1,278			16			
				25			16			
				29			20			
				24			25			
				32			32			
				2			50			
				6			8			
				40			10			
				1,015			16			
				32			20			
				3			32			

Milton,	.	.	.	.	.	-	{ 7, 125 }	16 } 100 32 }	194	-	-	-	-	-
Morrison and others (Braintree),	.	.	.	.	.	-	{ 100 600 4 }	16 } 32 }	30	-	-	-	-	-
Nantucket,	.	.	.	.	.	14	2,100	16	87	-	-	-	4	-
Natick,	.	.	.	.	.	1	2,258	16	162	-	-	-	1	11
New Bedford,	.	.	.	.	.	{ 62 152 }	1,200 2,000 }	16 16 }	745	-	-	-	16	65
Newburyport,,	.	.	.	.	.	15	1,200	16 } 20 32 }	{ 38 2 }	2 2	3	32 } 65 }	3	15
Newton,	.	.	.	.	.	7	1,200	16	359	-	-	-	2	-
North Adams,	.	.	.	.	.	118	10,200	16	409	-	-	-	20	-
Northampton,	.	.	.	.	.	27	5,775	16	267	-	-	-	15	-
Orange,	.	.	.	.	.	-	2,250	16	161	-	-	-	-	-
Pittsfield,	.	.	.	.	.	82	1,200	16	567	-	-	-	19	2
Plymouth,	.	.	.	.	.	20	1,200	16	139	-	-	-	5	5
Quincy,	.	.	.	.	.	2	1,200	16	401	-	-	-	1	13
Randolph,	.	.	.	.	.	-	1,773	16	75	-	-	-	-	-
Rawson (Leicester),	.	.	.	.	.	-	1,800	16	68	-	-	-	-	-
Salem,	.	.	.	.	.	{ 3 186 }	800 } 2,000 }	24 } 25 32 65 125 150 }	718	7	-	65	20	26
Sargent, W. M. (Ayer),	.	.	.	.	.	-	-	16 } 120 }	9	-	-	-	-	-

1 Number not known.

COMPANY.	Number of Commercial Are Lights.	Nominal Candle-power.	Number of Customers using Commercial Are Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Are Cir- cuits.	Number of Customers using both Are and Incandescent Lights.	Number of Customers using only Power.
Shelburne Falls,	38	1,200	-	829	16	49	49	-	7	10	18
Somerville,	5	4,000	15	{ 11,892	16	485	485	25	7	10	18
Southbridge,	32	1,200	12	{ 682	16	114	114	16	-	6	1
South Hadley Falls,	-	-	-	{ 521	20	32	32	-	-	-	-
Spencer,	-	-	-	{ 250	16	-	-	-	-	-	-
Sloughdon,	2	800	1	-	-	-	-	-	-	-	-
Suburban (Boston),	287	2,000	101	{ 13,140	16	419	419	-	-	31	93
Suburban (Revere),	71	1,200	15	{ 10,656	32	484	484	-	-	3	-
Union (Franklin),	10	1,200	4	{ 3,098	16	134	134	-	-	2	-
United (Springfield),	363	1,200	51	{ 24,673	16	747	747	14	-	39	45
Uxbridge and Northbridge,	-	-	-	{ 4,710	16	223	223	-	-	-	-
Waltham,	50	1,200	17	{ 6,239	16	263	263	-	-	14	22
Ware,	22	1,200	6	{ 96	32	100	100	-	-	4	-
Webster,	11	1,200	3	{ 1,450	10	81	81	-	-	2	1
Westborough,	-	-	-	{ 1,034	16	161	161	-	-	2	-
Westfield,	17	2,000	8	{ 3,873	16	610	610	1	1	4	-
Weston,	-	-	-	{ 1,500	16	33	33	-	-	-	-
Weymouth,	3	1,200	2	{ 4,929	16	244	244	6	2	2	-
Whitman,	46	1,200	19	{ 2,944	16	137	137	-	-	14	-
				{ 19	20						
				{ 35	25						
				{ 2	32						
					50						

Winchendon,	7	1,200	7	{	4	{	5	97	-	-	5	-
					1		6					
					4		10					
					1,515		16					
					259		20					
					46		25					
					4		50					
					2		52					
					3		64					
					12,900		16					
					22,368		16					
					Woburn,		24					
105	16	32	61									
Worcester,	412	2,000	105	{	22,368	{	632	-	-	-	-	-

The following table shows the number of *public* lamps of each candle-power in use June 30, 1898, and the price paid, also the average number in use with the average number of hours per night, and nights per month that they were run during the year ending on that date:—

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Abington & { Rockland, . Rockland, { North Abington, .	{ 208 20 17 43 2	{ 25 1,200 1,200 1,200 32	{ 206 20 17 42 2	{ 4.9 4.4 11.1 5.7 5.3	{ 26.3 23.0 30.4 22.4 23.3	{ \$16 per year. \$70 per year. \$75 per year. 27½ cents per night. \$30 per year. \$75 per year. \$21.60 per year. \$90 per year.
Amesbury,	{ 68 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Amherst,	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Andover,	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Athol,	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Attleborough,	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Beverly,	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Blackstone,	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Blue Hill (Canton),	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Boston,	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Bridgewater,	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Boston,	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Brookline,	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.
Brookline, { Brookline,	{ 30 31 84 31 16 48	{ 1,200 25 1,200 25 1,200 32 1,200	{ 67 24 31 83 31 16 48	{ 5.7 5.3 5.0 4.7 5.0 5.6 10.6	{ 22.4 23.3 27.4 24.9 23.4 25.0 30.4	{ \$75 per year. \$21.60 per year. \$90 per year. All lights \$4,100 per year. \$15 per year. \$75 per year. \$75 per year. 30 cents per light per night. \$36.50 per year. \$140 per year.

COMPANY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.	
Gloucester, { Gloucester, .	{ 510	25	412	6.2	21.2	{ \$15.50 per year.	
Gloucester, { Rockport, .	{ 55	1,200	54	5.3	23.3	{ \$75 per year.	
Grafton, { Grafton, .	{ 140	25	137			{ \$15.60 per year.	
Grafton, { Sutton, .	{ 203	25	203	4.7	24.7	{ \$12 per year; three lamps free.	
Grafton, { Sutton, .	{ 20	25	20			{ \$14 per year.	
Great Barrington, .	183	32	181	9.2	27.9	{ \$254.50 per month for 154 lights; \$1.50 per month for each additional.	
Greenfield, .	17	32	16	4.9	26.5	{ \$25 per year.	
Haverhill, .	53	1,200	53			{ \$74.03 per year.	
Holyoke, .	189	2,000	183	10.8	30.4	{ 34 cents per night.	
Holyoke, .	256	1,200	254	10.8	30.4	{ \$100 per year; 5 cents extra per light per night for mast arm lights.	
Hyde Park, .	61	25	59	5.1	27.2	{ \$8,532 for 119 arcs and 57 incandescents — 10-year contract from Jan. 1, 1898.	
Hyde Park, .	124	2,000	120			{ \$16 per year.	
Lawrence, { Lawrence, .	{ 433	20	433	6.4	30.4	{ \$24 per year.	
Lawrence, { Lawrence, .	{ 142	20	142			{ \$85 per year.	
Lawrence, { Methuen, .	{ 119	1,200	119	10.8		{ \$95 per year.	
Lawrence, { Methuen, .	{ 91	2,000	91	6.4	30.4	{ \$18 per year.	
Lawrence, { North Andover, .	{ 13	20	11	7.2	22.7	{ \$70 per year.	
Lawrence, { North Andover, .	{ 18	2,000	18	6.4	30.4	{ \$15 per year.	
Lawrence, { North Andover, .	{ 1	20	1			{ \$65 per year.	
Lee, .	36	1,200	35			{ \$13.25 per light per year.	
Lee, .	12	25	10	11.9	30.4	{ \$16 per year.	
Lee, .	85	30	85	5.0	23.6	{ \$117 per year.	
Leominster, .	59	25	58	7.1	26.4	{ \$72 per year.	
Leominster, .	70	1,200	52	7.1			
Lexington, .	117	30	149		24.8	{ \$4,445 per year for 37 arcs and 155 incandescents; additional arcs, \$75 per year, and incandescents, \$15 per year.	
Lexington, .	38	32	37	5.1			
Lowell, .	37	1,200					
Lowell, .	461	2,000	458	10.7	30.4	{ 35 cents per light per night.	

Lynn,	Lynn,	1,163	25	1,154	8.4	29.0	\$19 per year.
	Nahant,	6	32	6	10.5	30.0	\$116.80 per year.
	Saugus,	271	2,000	267	7.5	21.6	\$16 per year.
	Swampscott,	14	25	6	6.4	27.7	\$68 per year.
Malden,	Everett,	40	1,200	40	6.4	27.7	\$16 per year.
	Malden,	64	1,200	25	6.4	27.7	\$70 per year.
	Medford,	106	1,200	104	5.0	25.2	For 48 arcs and 402 incandescents, \$11,199.84 per year; additional arcs, \$105 each.
	Melrose,	402	25	402	8.0	28.9	For 94 arcs and 865 incandescents, \$26,793.50 per year; additional arcs, \$100 each per year.
Marlborough,	Marlborough,	865	25	862	7.7	27.6	For 67 arcs and 479 incandescents, \$14,654; additional arcs, \$105 each per year, incandescents, \$16 per year.
	Medford,	111	1,200	92	8.1	30.2	For 44 arcs and 430 incandescents, \$10,944 per year; additional incandescents, \$16.75 each per year.
	Melrose,	480	25	19	10.2	30.2	\$17.50 per year.
	Marlborough,	74	1,200	480	5.0	24.8	\$80 per year.
Milford,	Milford,	432	25	67	7.8	23.9	\$22 per year for first 40 incandescents; \$24 per year for additions.
	Milbury,	190	25	188	5.2	25.4	\$100 per year.
	Milton,	65	1,200	55	6.5	30.4	\$2,463 per year for 35 arcs and 6 incandescents.
	Nantucket,	51	25	51	5.1	30.4	\$22.50 per year.
Natick,	Natick,	6	32	6	4.6	25.8	\$2,400 per year for 24 arcs and 57 incandescents to 11 P.M., June, July, August and September till 12 P.M.
	Wayland,	35	1,200	34	11.2	28.5	\$19.74 per year.
	New Bedford,	518	25	501	10.2	26.7	\$78.96 per year.
	New Bedford,	57	25	57	10.2	26.7	\$19.74 per year.
New Bedford,	New Bedford,	25	1,200	26	10.3	26.5	7 cents per light per night.
	New Bedford,	212	25	159	10.3	26.5	21 cents per light per night.
	Wayland,	22	1,200	26	10.3	26.5	To June 1, 38 cents per night per light; since June 1, 35 cents.
	New Bedford,	20	25	20	5.6	26.0	64 cents per night.
Newburyport,	Newburyport,	65	16	65	5.4	23.8	\$20 per year.
	Newburyport,	1	50	1	5.4	23.8	\$30 per year.
	Newburyport,	198	2,000	193	5.4	23.8	\$73.50 per year.
	Newburyport,	87	20	87	5.4	23.8	\$73.50 per year.
Newburyport,	Newburyport,	2	32	2	5.4	23.8	\$73.50 per year.
	Newburyport,	5	32	5	5.4	23.8	\$73.50 per year.
	Newburyport,	147	1,200	146	5.4	23.8	\$73.50 per year.
	Newburyport,	147	1,200	146	5.4	23.8	\$73.50 per year.

1 No record.

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
{ Newton, . Newton, { Watertown, .	821	25	771	6.1	29.9	\$15.50 per year.
	191	1,200	183	10.5	26.7	\$100 per year.
	350	25	340	5.7	21.5	\$13.50 per year.
	30	1,200	29	9.6	26.7	\$100 per year.
North Adams, . . .	32	45	30	10.6	30.4	{ 13 cents per night.
	143	1,200	138	7.4	28.1	{ 26 cents per night.
Northampton, . . .	158	1,200	23	4.7	24.2	\$100 per year.
	2	25	135	5.0	26.4	\$67.50 per year.
Orange, . . .	46	1,200	2	5.9	30.4	{ \$25 per year for incandescents.
	2	1,500	47	10.7	27.4	{ \$75 per year for arcs.
{ Pittsfield, . Pittsfield, { Dalton, .	467	25	419	5.3	28.9	{ Inside mile circle, \$15.50 per year; outside, \$18.
	73	1,200	52	9.4	30.4	{ \$22.50 per year.
Plymouth, . . .	47	25	21	5.9	25.7	{ \$62.50 per year.
	216	32	47	5.4	25.5	{ \$95 per year.
Quincy, . . .	53	65	264	5.2	30.4	{ \$18 per year.
	13	1,200	13	5.7	23.5	{ \$20 per year.
Randolph, . . .	351	25	338	4.0	30.1	{ \$21 per year.
	96	1,200	89	5.7	25.3	{ \$42 per year.
Rawson (Leicester), . . .	100	25	123	5.7	25.3	{ \$85 per year.
	22	50	22	4.0	30.1	{ \$20 per year.
Salem, . . .	1	75	22	10.7	25.3	{ \$25 per year.
	22	2,000	184	5.7	25.3	{ \$37.50 per year.
Shelburne Falls, . . .	157	25	623	5.7	25.3	{ \$70 per year.
	644	30	185	5.7	25.3	{ \$22.25 per year.
{ Dalton, . Dalton, { Shelburne Falls, .	192	2,000	78	5.7	25.3	{ 38.4 cents per night.
	84	25	4	5.7	25.3	{ \$15 per year.
{ Dalton, . Dalton, { Shelburne Falls, .	4	1,200	4	5.7	25.3	{ \$100 per year.
	4	1,200	4	5.7	25.3	{ \$100 per year.

Somerville,	{	Arlington, . .	{	140	{	25	{	131	{	6.5	{	30.4	{	{ \$24 per year. \$90 per year. \$22 per year. \$85 per year. \$25 per year. \$110 per year. \$15.50 per year. \$77.35 per year. \$18 per year.
Southbridge,	{	. . . . .	{	89	{	25	{	83	{	6.9	{	20.0	{	{ \$22 per year. \$85 per year. \$25 per year. \$110 per year. \$15.50 per year. \$77.35 per year. \$18 per year.
South Hadley Falls,	{	{ Chicopee, . . So. Hadley Falls, . .	{	210	{	25	{	209	{	10.5	{	30.4	{	{ \$22 per year. \$85 per year. \$25 per year. \$110 per year. \$15.50 per year. \$77.35 per year. \$18 per year.
Spencer,	{	. . . . .	{	361	{	25	{	361	{	4.8	{	23.0	{	{ \$22 per year. \$85 per year. \$25 per year. \$110 per year. \$15.50 per year. \$77.35 per year. \$18 per year.
Stoughton,	{	. . . . .	{	85	{	65	{	86	{	5.3	{	27.1	{	{ \$22 per year. \$85 per year. \$25 per year. \$110 per year. \$15.50 per year. \$77.35 per year. \$18 per year.
Suburban,	{	{ Revere, Winthrop,	{	60	{	40	{	60	{	5.3	{	27.1	{	{ \$22 per year. \$85 per year. \$25 per year. \$110 per year. \$15.50 per year. \$77.35 per year. \$18 per year.
Union (Franklin),	{	. . . . .	{	32	{	40	{	32	{	4.4	{	24.9	{	{ \$22 per year. \$85 per year. \$25 per year. \$110 per year. \$15.50 per year. \$77.35 per year. \$18 per year.
United,	{	{ Springfield, Ludlow, West Springfield,	{	168	{	40	{	155	{	10.8	{	30.3	{	{ \$22 per year. \$85 per year. \$25 per year. \$110 per year. \$15.50 per year. \$77.35 per year. \$18 per year.
Uxbridge and Northbridge,	{	{ Uxbridge, Whitinsville,	{	70	{	25	{	70	{	11.6	{	30.4	{	{ \$22 per year. \$85 per year. \$25 per year. \$110 per year. \$15.50 per year. \$77.35 per year. \$18 per year.
Waltham,	{	. . . . .	{	67	{	800	{	67	{	7.7	{	30.4	{	{ \$22 per year. \$85 per year. \$25 per year. \$110 per year. \$15.50 per year. \$77.35 per year. \$18 per year.
Ware,	{	. . . . .	{	151	{	25	{	151	{	4.8	{	26.2	{	{ \$22 per year. \$85 per year. \$25 per year. \$110 per year. \$15.50 per year. \$77.35 per year. \$18 per year.

1 To May 1, 1898.

COMPANY.	Number of Public Lamps.	Nominal Candle- power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Webster, { Dudley,	64	25	63	5.4	30.4	\$15.50 per year.
Webster, { Webster,	3	25	2	5.4	30.4	\$17 per year.
Westborough,	61	1,200	67	5.4	30.4	\$80 per year.
Westborough,	45	32	42	5.0	25.0	\$22.86 per year.
Westfield,	29	1,200	28	5.0	25.0	\$66 per year.
Westfield,	7	25	7	6.6	30.4	\$20.50 per year.
Weston,	89	2,000	88	6.6	30.4	\$79.75 per year.
Weston,	231	25	231	1 -	1 -	\$12.50 per year { till 12.15 A.M., moonlight schedule.
Weston,	1	2,000	1	1 -	1 -	\$62.50 per year
Weymouth,	276	25	272	5.1	25.5	\$17 per year.
Weymouth,	33	1,200	33	5.1	25.5	\$70 per year.
Whitman,	123	25	137	4.8	21.5	\$12.50 per year.
Whitman,	14	32	27	4.8	21.5	\$80 per year.
Winchendon,	27	1,200	27	4.8	21.5	\$15 per year.
Winchendon,	40	25	39	4.7	23.3	\$75 per year.
Winchendon,	27	1,200	26	4.7	23.3	\$75 per year.
Stoneham,	120	25	120	6.1	20.0	\$15 per year.
Stoneham,	26	2,000	26	6.1	20.0	\$81 per year.
Winchester,	186	25	177	6.1	20.0	\$15 per year.
Winchester,	21	2,000	21	6.1	20.0	\$90 per year.
Woburn,	320	25	318	6.1	20.0	\$15 per year.
Woburn,	74	1,200	73	6.1	20.0	\$75 per year.
Woburn,	40	32	45	10.6	30.4	\$24 per year.
Worcester,	567	2,000	548	10.6	30.4	\$3 cents per light per night.

1 No record.

The following table shows the prices charged by the several electric light companies for commercial lights on June 30, 1898:—

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Abington and Rockland,	-	-	1 cent,	-	-	Ten per cent. discount if paid before the 15th of the month; customers pay for wiring and renewals.
Adams,	-	1 cent,	-	For 16 c. p. lights in business places open 6 nights per week until 11 p.m., \$12.00; open 4 nights per week, \$9.00 per year.	Eight cents per lamp per hour,	Lamp renewals free.
Adams U.S. (Townsend),	-	-	-	50 to 75 cents per lamp per month.	-	Lamp renewals 20 cents each.
Amesbury,	-	1 cent,	-	10 c. p. lamps, 3 nights per week, \$7.00 per year, and \$1.00 per year additional for each additional night per week; 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and	3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year.	Wiring and all lamps at consumer's expense; meter rental, 25 cents per month; minimum monthly bill, \$1.25; if meter is owned by customer, \$1.00.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Amesbury — <i>Con.</i> ,	-	-	-	\$1.00 per year additional for each additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each addi- tional night per week. Contracts based on meter rate.	-		Wiring at customer's ex- pense, renewals at cost. On bills for over 35,000 watts, 16½ per cent. dis- count; lamp renewals on contract lighting free; meter customers pay 22 cents each for renewals. Arc lights are run only when street lights are used; wiring and renew- als at customer's expense. Customers pay for all in- candescent lamps; 25 cents each for 8 or 16 c. p. lamps; wiring nearly at cost; discount from meter rate of 20 per cent. on bills for 16,000 watt hours or over. Customers pay for wiring and renewals nearly at
Amherst,	20 cents,	1 cent,	-	-	-		
Andover,	24 cents,	-	-	-	-		
Athol,	20 cents,	-	-	\$15.00 per lamp per year for 32 c. p. lamps; 6 or less 16 c p. lamps from 75 cents to \$1.10 per lamp per month. 50 cents to \$1.50 per lamp per month.	\$10 50 per lamp per month, running 7 nights per week; \$6.50 running 3 nights per week.		
Attleborough,	25 cents,	-	-	-	5 cents per inch of carbon burned for stores, 8 cents for factories.		
Beverly,	25 cents,	-	-	16 c. p. lamps, 7 nights per week, \$1.16½ per month; 6	40 cents per light per night Discount of 10 per cent. if		

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.				Rates by Contract.	Rates by Contract.	
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Brookline, . . .	-	2 cents, .	1 cent, .	-	For lights 6 nights per week not later than 6 p.m., \$21 per lamp per year; not later than 7 p.m., \$27.75 per year; not later than 8 p.m., \$42.00 per year; not later than 9 p.m., \$58.00 per year; not later than 10 p.m., \$73.00 per year. For lights burning not later than 11 p.m., 7 nights per week, \$100 per year.	Lamp renewals free in Boston district. Ten per cent. discount to Boston consumers.	
Cambridge, . . .	16 $\frac{2}{3}$ cents, .	1 cent, .	-	-	To 9 o'clock, 6 nights per week, \$84.00 per year; to 12 o'clock, 6 nights per week, \$100.00 per year; to 12 o'clock every night, \$120.00 per lamp per year.	Consumers pay 15 cents each for renewals. Fifteen per cent. discount from meter rates on bills paid before the 15th of the month.	
Central Mass. (Palmer),	-	-	-	10 c. p. lamp to 9 o'clock, burning 4 nights per week, \$5.00; 16 c. p. to 9 o'clock, burning 4 nights per week, \$8.00; 20 c. p. to 9 o'clock, burning 4 nights per week, \$9.00; 24 c. p. \$10.00 per year.		Wiring at cost. Renewals free.	
Charlestown, . . .	-	-	-	50 cents per night per group of 8, 16 c. p. lamps running an average of about 6 hours per night.	50 cents per night per light, .	Lamp renewals free. No free wiring.	

Chelsea,	-	-	1 cent,	16 c. p. lamps, \$1.25 each per month for stores.	40 cents per lamp per night until 12 p.m., 25 cents until 6.30 p.m.	First lamp free; renewals 25 cents each.
Church Green (Boston),	-	-	1 cent,	-	6 cents per lamp hour, . . .	Renewals free; 25 per cent. discount on bills for incandescent lights by meter.
Clinton,	25 cents, .	-	-	\$1.00 per light per month, .	One light, \$8.33 per month; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each. -	Wiring at cost; renewals free except where meter rate is 20 cents per kilowatt hour.
Cohasset,	20 cents, ¹ .	-	-	Special contract rates for each customer.	-	Customers pay for lamps and renewals. No free wiring.
Cottage City,	-	-	-	-	Single lights, \$50.00 per season of 92 days; 2 lights, \$45.00 each; 4 or more, \$40.00 each.	-
Dedham,	20 cents, .	-	-	Contracts based on \$10.00 per lamp per year burning until 10 p.m.	\$70.00 per year per lamp, .	Customers pay for renewals at nearly cost. No free wiring.
Edison (Boston),	-	-	1 cent,	-	2,000 c. p., 11 cents per lamp per hour; 1,200 c. p., 10 cents per hour; 600 c. p., 8½ cents per hour; 400 c. p., 5½ cents per hour.	Lamp renewals free. Discounts to large consumers. No free wiring.
Edison (Brookton),	20 cents, .	-	1 cent,	-	Two nights per week, each lamp \$7.00 per month; 4 nights, \$8.00; 6 nights, \$9.00; 7 nights, \$10.00.	Lamp renewals free. No free wiring.
Fall River,	15 cents, .	-	-	-	First 3 lights, \$7.00 each per month; next 4 lights, \$6.00 each per month; each succeeding light, \$5.00.	Lamp renewals free. No free wiring.
Fitchburg,	20 cents, .	-	-	\$1.50 per month for each 16 c. p. lamp.	One light, 3 nights per week, \$8.00 per month; 2 or more lights, 3 nights, \$7.00 per month.	No free wiring; customers pay for lamps and renewals.

¹ Public buildings and halls 25 cents.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Fitchburg — <i>Con.</i> ,	-	-	-	-	month each; 1 light 6 nights per week, \$9.00 per month; 2 or more lights, 6 nights, \$8.00 per month each; 1 light, 7 nights per week, \$10.00 per month; 2 or more lights 7 nights, \$9.00 per month each.	
Foxboro,	-	1 cent,	-	-	Every night, \$8.00 per lamp per month; 3 nights per week, \$6.00 for first, \$5.00 for each additional lamp.	No free wiring; renewals 20 cents each.
Framlingham,	-	-	-	Every night, \$1.00 per lamp per month; 6 nights per week, 90 cents.		No free wiring; renewals free.
Franklin (Turner's Falls).	-	-	-	Four nights in the week to 9 P.M., \$7.00 per year; 6 nights in the week to 11 P.M., \$10.00; 7 nights, \$11.00 per lamp. Stores, \$7.50, \$9.00 or \$10.50 per lamp per year, for 4, 5 or 6 nights per week.		Wiring and renewals free.
Gardner,	25 cents; 50 cents for shops and factories, running until 6 P.M. only.	-	-		For yearly contract, 6 nights per week, \$77.78 per lamp; 5 nights, \$66 67; 4 nights, \$55.55. Two arcs under contract, 5 per cent. off regular price. Three or more arcs under contract, 16½ per cent. off regular price.	Incandescent lamp renewals free to meter customers. Wiring at customer's expense. Discount from regular rates on arcs and incandescents of 10 per cent. if paid before the 10th of the month.

Gloucester,	. . . . .	18 cents, .	-	-	\$1.00 per month for each 16 c. p. lamp. Transient rates by meter 20 cents.	Running every night to 11 P.M. one lamp, \$8.00 per month; two lamps \$8.00 each; three or more \$7.00 each. Temporary lights, 50 cents per night.	Wiring at cost; renewals free to contract customers; to meter customers at cost.
Grafton, .	. . . . .	20 cents, .	1 cent,	-	\$10.00 per year for each 16 c. p. lamp.	-	Customers pay for wiring and lamps.
Great Barrington,	. . . . .	-	$\frac{3}{4}$ cent,	-	-	-	Customers charged for wiring and renewals.
Greenfield,	. . . . .	-	-	1 cent,	-	1 cent for 64 watt hours, .	Lamp renewals free to meter customers, at cost to contract customers. Wiring at cost.
Haverhill,	. . . . .	20 cents, .	-	-	\$1.25 per lamp per month, .	Outside lights \$8.00 each per month. Inside lights, 3 or less, \$5.50 each per month; 4 to 9, \$5.25 each; 10 to 13, \$5.00 each; 14 or more, \$4.50 each.	Wiring at cost; renewals free. Twenty per cent. discount on bills for lights by meter if paid by 10th of the month.
Holyoke,	. . . . .	-	-	1 $\frac{1}{4}$ cents, .	-	Six nights per week, until 10 or 11 P.M., \$100.00 per light per year; 4 nights until 10.30 P.M., other nights to 6.30 P.M., \$75.00; 3 nights until 10.30 P.M., other nights to 6.30 P.M., \$70.00.	No free wiring; incandescent renewals at cost. Discounts from 5 to 33 $\frac{1}{3}$ per cent., according to amount used for lights by meter.
Hyde Park,	. . . . .	20 cents, .	-	-	\$10.00 each lamp per year running until 10 P.M.	\$70.00 per lamp per year, .	Discount on arc lighting 10 per cent. for prompt payment.
Lawrence,	. . . . .	18 cents, .	-	1 cent,	-	Two nights per week, May to September, \$6.50, balance of the year, \$6.00 per lamp per month; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00.	No free wiring; renewals nearly at cost. Discount for incandescent lights by meter only, 5 per cent. on monthly bills under \$5.00 and 10 per cent. on other bills if paid by the 15th of the month. Wiring at customer's expense, lamps free.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.				Rates by Contract.	Rates by Contract.	
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.	Rates by Contract.			
Lee,	20 cents, .	-	-	\$9.00 to \$10.00 per lamp per year.	-	-	Wiring and renewals at customer's expense.
Lenox,	-	10 to 11 mills.	-	-	-	-	Wiring and renewals at customer's expense.
Leominster,	20 cents, .	-	-	Lights running until 10 o'clock, \$10.00 each per year; until 12 o'clock, \$12.00; all night, \$18.00.	Running until 11 P.M. 7 nights per week, \$72.00 per lamp per year; 6 nights, \$60.00; 3 nights, \$50.00 per year.	-	Renewals 25 cents each. No free wiring.
Lewis & Son (Walpole), Lexington,	15 cents, . 27 cents, .	- -	- -	- -	- -	- -	Renewals at cost. Wiring and renewals at customer's expense; Discounts if bills are paid on or before the 10th of the month; on monthly bills of \$10.00 or less, 10 per cent.; over \$10.00 and less than \$20.00, 15 per cent.; \$20.00 and up to \$30.00, 20 per cent.; \$30.00 and over, 25 per cent.
Lowell,	10 cents, .	-	-	\$1.00 to \$1.50 per lamp per month.	For lamps burning 7 nights per week until 10.30 P.M. \$10.00 per lamp per month; 3 nights to 6.30 P.M. and 3 nights to 10.30 P.M. \$8.00; 3 nights only to 10.30 P.M. \$7.50; over 10 lights \$7.00 per lamp per month; 50 cents per lamp per night for irregular burning.	-	Renewals at customer's ex- pense. No free wiring.

Lynn,	14 cents, .	-	-	-	One light 7 nights per week to 12 p.m., \$9.00 per month; 6 nights to 12 p.m., \$8.00; 4 nights to 6.30 p.m., 2 nights to 12 p.m., \$6.00 per month.	Lamps and renewals free on contract lights only. Wiring at customer's expense. Discount on incandescent lighting by meter of 2 cents per K. W. hour on all bills exceeding \$50.00 in any six months ending June 30 or Dec. 31, and 4 cents per K. W. hour if bills exceed \$150.00 during like period.
Malden,	25 cents, .	-	-	-	\$1.00 per lamp per month for 16 c. p. lamps; all night \$1.50 per month.	Lamps and renewals for contract lights free. For metered lights no free renewals. Twenty per cent. discount on bills paid before 15th of current month.
Marlborough,	20 cents, .	-	-	-	16 c. p. lamps in stores closing 3 nights a week at 6 p.m., \$10.00 per light per year; in stores averaging 6 nights per week until 9 p.m., \$12.00; until 11 p.m., \$13.50; until 12 p.m., \$15.00 per lamp per year.	Wiring at cost in stores. Renewals free.
Milford,	28 cents for residences, 25 cents for stores.	-	-	-	Burning 6 or 7 nights per week, 1 light \$8.50 per month; 2 or more, \$7.50 each; 3 nights per week, 1 light, \$7.50 per month; 2 or more lights, \$5.00 each; 2 nights per week, 5 per cent. less. On yearly contracts, outside use, 6 or 7 nights per week, until 11 p.m., one lamp, \$8.50 per month; 2 or more lamps 6 or 7 nights per week, \$7.50 each; 3 nights per week, 1 lamp, \$7.50 per month; 2 or more, \$5.00 each; 2 nights per week 5 per cent.	Wiring and renewals at customer's expense. In stores, discounts on monthly bills for from 20 to 30 kilowatt hours, 1 cent. per kilowatt hour; for 30 to 40 kilowatt hours, 2 cents; 40 to 50 kilowatt hours, 3 cents; over 50 kilowatt hours,

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.				Rates by Contract.	Rates by Contract.	
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.	Rates by Contract.			
Milford — <i>Con.</i> , . . .	-	-	-	-	-	-	4 cents. In residence lighting, discounts for payment before the 10th of the month: 5 per cent. on bills amounting to \$5.00; 7½ per cent. on bills amounting to \$10.00; 10 per cent. on bills amounting to \$15.00; 15 per cent. on bills amounting to \$20. Minimum monthly charge of \$1.00. Wiring at cost. Lamp renewals 30 cents each, \$3.00 per dozen. All bills paid on or before the 15th subject to the following discounts: \$5.00, 5 per cent.; \$7.50, 10 per cent.; \$10.00, 15 per cent.; \$12.50, 20 per cent. Wiring and renewals at cost.
Millbury, . . .	20 cents : 15 cents for stores and hotels.	-	-	Running until 10 p.m., for one or two lamps, \$10.00 per lamp per year.	-	-	Wiring at cost. Lamp renewals 30 cents each, \$3.00 per dozen. All bills paid on or before the 15th subject to the following discounts: \$5.00, 5 per cent.; \$7.50, 10 per cent.; \$10.00, 15 per cent.; \$12.50, 20 per cent. Wiring and renewals at cost.
Milton, . . . and Morrison ¹⁷ and (Braintree). Nantucket, . . .	20 cents, . - -	1 cent, - -	- 6 mills, -	\$4.00 per 16 c. p. lamp per year. \$10.00 per 16 c. p. lamp per year.	- - -	\$100.00 per light per year, .	Wiring at cost. Renewals at cost.

Natick,	20 cents; 14 cents in Wellesley.	-	-	First three lamps, \$1.20 per month each; second three, \$1.00; third three, 80 cents; fourth three, 60 cents; additional lamps, 50 cents each.	First light, \$8.00; 2d light, \$7.00; 3d light, \$6.00 per light per month.	No free wiring. Renewals free. Discount in Natick on incandescent lighting, 10 per cent. from meter rates if paid before the 15th of the month.
New Bedford,	-	-	1 cent,	-	Various contracts on the basis of 5 cents per hour, and rent of lamp at \$5.00 to \$10.00 per year.	Discounts for payment on or before the 10th of the month on bills of \$8.00 per month and under for metered lights, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. Wiring at cost. Renewals free.
Newburyport,	-	-	-	Series incandescent lights, 65 c. p., 4 to 7 nights per week, 1 light, \$5.00 per month; 2 lights, \$4.75 each; 3 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. One to 3 nights per week, 1 light, \$3.50 per month; 2 lights, \$3.37½ each; 3 lights, \$3.25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2.83½ each. Direct current incandescent, 20 c. p. lamps, 4 to 7 nights per week, \$1.25 each per month; 1 to 3 nights per week, \$1.00; 32c. p. lamps, 4 to 7 nights, \$2.00 each per month; 1 to 3 nights per week, \$1.60.	4 to 7 nights per week, 1 light, \$10.00 per month; 2 lights, \$9.00 each; 3 or more, \$8.00 each; 1 to 3 nights per week, 1 light, \$7.00 per month; 2 lights, \$6.25 each; 3 or more, \$5.67 each.	Eight per cent. discount from the prices for incandescent lights, and a further discount of 5 per cent. on all bills paid before the 10th of the month. Renewals at cost; wiring at consumer's expense.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Newton,	25 cents, .	-	-	-	25 cents per 1,000 watt hours,	20 per cent. discount if paid on or before the 20th of month. Wiring at customer's expense; renewal lamps at 25 cents each.
North Adams,	17½ cents, .	-	-	\$12.00 per lamp per year for 6 nights per week; \$10.00 for 4 nights per week; \$9.00 for 3 nights per week.	Single lamp, 40 cents per night; 2 lamps, 30 cents each; 3 to 9, 25 cents each; 9 or more, 20 cents each.	Renewals free. Wiring done by customer. Discounts on monthly bills of 50 to 100 kilowatt hours, 2½ cents per kilowatt hour; over 100 kilowatt hours, 3½ cents.
Northampton,	20 cents, .	-	-	-	\$75.00 per light per year burning every night till 10 P.M.; \$100.00 till midnight.	Lamp renewals to contract customers free, to customers by meter 25 cents each; other lamp renewals free. Wiring at cost.
Orange,	17 to 20 cents.	-	-	65 cents to \$1 per lamp per month according to number of hours used per week and number of lamps.	-	No free wiring. Renewals 25 and 30 cents each. Incandescent meter rates vary according to amount used.
Pittsfield,	24 cents in Dalton.	1.2 cents, .	-	-	For yearly service, burning from dusk until 9.30 P.M. six evenings per week, one lamp \$108.00, two or more, \$96.00 each; until 6.30 P.M. one evening and until 9.30 P.M.	Customers pay for wiring and renewals. Rate on monthly bills of from 250 to 500 ampere hours, 1.1 cents per ampere hour; 500 to 1,500, 1 cent;

1,500 to 2,500, 0.9 cent;
 2,500 to 3,500, 0.8 cent;
 3,500 or more, 0.7 cent;
 15 per cent. discount on
 all bills for incandescent
 lighting if paid on or be-
 fore the fifteenth of the
 month. In Dalton
 monthly bills for 12,000
 to 25,000 watt hours are
 rendered at 22 cents, for
 25,000 to 75,000 at 20
 cents, for 75,000 to 125,-
 000 at 18 cents, for 125,-
 000 to 175,000 at 16 cents,
 for more than 175,000
 watt hours at 14 cents
 per thousand. Five per
 cent. discount on all bills
 for incandescent lighting
 if paid on or before the
 fifteenth of the month.

five evenings per week, for
 one lamp \$96.00, for two or
 more, \$84.00 each; until 6.30
 p.m. two evenings and 9.30
 p.m. four evenings, one lamp
 \$84.00, two or more, \$72.00
 each; until 6.30 p.m. three
 evenings and 9.30 p.m. three
 evenings, one lamp \$72.00,
 two or more, \$60.00 each;
 until 6.30 p.m. four evenings
 and 9.30 p.m. two evenings,
 one lamp \$60.00, two or more
 \$48.00 each; until 6.30 p.m.
 five evenings and 9.30 p.m.
 one evening, one lamp
 \$48.00, two or more, \$36.00
 each. For five months' ser-
 vice from April 1 to Septem-
 ber 1, burning from dusk
 until 9.30 p.m. six evenings
 per week, one lamp \$35.00,
 two or more, \$32.00 each;
 until 6.30 p.m. one evening
 and 9.30 p.m. five evenings
 per week, one lamp \$32.00,
 two lamps, \$28.00 each;
 until 6.30 p.m. two evenings
 and 9.30 p.m. four evenings,
 one lamp, \$28.00, two or
 more, \$25.00 each; until
 6.30 p.m. three evenings and
 9.30 p.m. three evenings,
 one lamp, \$25.00, two or
 more, \$21.00 each; until 6.30
 p.m. four evenings and 9.30
 p.m. two evenings, one lamp
 \$21.00, two or more \$17.00

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.	
	RATES BY METER.					Rates by Contract.
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Pittsfield — <i>Con.</i> , . . .	-	-	-	-	each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, one lamp \$17.00, two or more, \$15.00 each. For seven months' service from September 1 to April 1, burning from dusk until 9.30 P.M. six evenings per week, one lamp \$79.00, two or more \$70.00 each; until 6.30 P.M. one evening and 9.30 P.M. five evenings, one lamp \$70.00, two or more, \$62.00 each; until 6.30 P.M. two evenings and 9.30 P.M. four evenings, one lamp \$62.00, two or more \$53.00 each; until 6.30 P.M. three evenings and 9.30 P.M. three evenings, one lamp \$53.00, two or more, \$45.00 each; until 6.30 P.M. four evenings and 9.30 P.M. two evenings, one lamp \$45.00, two or more, \$37.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, one lamp \$37.00, two or more, \$27.00 each. The above rates for inside lights. When	

[illegible]

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Rawson (Leicester),	25 cents, .	-	-	-	-	Renewals 22½ cents, \$2.50 per dozen, and wiring at customer's expense. Dis- counts: if paid on or be- fore the tenth of the month, on bills of \$10 or less 10 per cent, over \$10, 15 per cent.
Salem,	20 cents, .	-	-	-	\$11.50 per lamp per month for 7 nights per week to 11 o'clock; \$10.00 per month for 6 nights to 11 o'clock; \$8.50 for one night to 11 o'clock, 2 to 10.30 and 3 nights per week to 6.30; \$7.00 for 1 night to 11 o'clock and 5 nights to 6.30.	Renewals free. Wiring at cost. For arc lamps 5 per cent. and for incan- descent lights 25 per cent. discount for prompt pay- ment. Special rates for summer resort lighting.
Sargent, W. M. (Ayer),	-	-	-	75 cents per lamp per month,	-	Wiring at customer's ex- pense. Renewals 25 cents each.
Shelburne Falls, . .	-	-	1 cent, .	Special rates,	-	Wiring and renewals at cost.
Somerville,	20 cents, .	-	-	-	\$60.00 to \$100.00 per year, .	Renewals 20 cents each. No free wiring. Discount on incandescent light bills for payment before the fifteenth of the month: 10 per cent. on bills of \$10 and under; over \$10.00, 15 per cent.

Southbridge,	-	-	-	Burning 4 nights per week, \$60.00 per light per year; 7 nights, \$80.00.	Wiring and renewals at cost.
South Hadley Falls,	20 cents,	-	-	<p>\$10.00 per lamp per year for 6 nights per week until 10 p.m.; 7 nights per week until 12 p.m., \$12.00; for 10 lights or more, 10 per cent less.</p> <p>6 nights per week to 6.30 p.m., \$6.00 per lamp per year; to 6.30 p.m. ordinarily and to 10 p.m., 2 nights per week, \$7.20; to 6.30 p.m. ordinarily and to 10 p.m., 3 nights per week, \$7.80; to 6.30 p.m. ordinarily and to 10 p.m., 4 nights per week, \$8.40; to 9 p.m., 6 nights per week, \$8.40; to 10 p.m., 6 nights per week, \$10.00; to 11 p.m., 6 nights, \$11.00. Prices are for 16 c. p. lamps.</p>	5 per cent. discount on bills for lights by contract paid within 5 days. Wiring and renewals at cost.
Stoughton,	20 cents,	-	-	<p>Burning until 12 p.m., \$1.00 per lamp per month; until daylight, \$1.50 per lamp per month.</p>	Renewals at 25 cents per lamp. Discount of 10 per cent. from meter rates for prompt payment.
Suburban (Boston),	20 cents,	-	-	<p>For all day lights, 2,000 c.p., 75 cents per day; for lights dark to midnight, 1 to 5 lights, 50 cents per light per night; 6 to 10 lights, 45 cents each; 10 lights or more, 35 cents each.</p>	Renewals free. No free wiring.
Union (Franklin),	20 cents,	-	-	<p>16 c. p. lamps, every night, to 10 p.m., \$10.00 per lamp per year; to 12 p.m., \$12.00; to daylight,</p>	Wiring at customer's expense. Renewals 25 cents each.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Union (Franklin) — <i>Con.</i> ,	-	-	-	\$18.00; 20 c. p. lamps to 10 p.m., \$12.00 per year; to 12 p.m., \$15.00; to day-light, \$21.00. Above 20 c. p., special rates.	\$5.00; 2 nights, \$4.50. Transient lights 50 cents per night.	
United (Springfield),	23 cents,	-	-	-	Forty cents per light per night until 11 p.m.	Monthly discounts on 25,000 watt hours, 20 per cent.; on 50,000, 30 per cent.; on 100,000, 35 per cent.; on 200,000, 45 per cent. Renewals free when monthly bills average 50 cents per lamp installed. Customers pay for wiring; renewals 25 cents each. Discounts for payment on or before 15th of the month, on arc lights and incandescent lights by meter 20 per cent.; on incandescent lights by contract 35 cents per lamp per month; an additional rebate of 5 per cent. on all monthly bills from \$10.00 to \$20.00, 10 per cent. on those from \$20.00 to \$30.00 and 15 per cent. on those of \$30.00
Uxbridge and North-bridge.	-	-	1 cent,	\$10.00 per lamp per year,	6 or 7 nights per week to 12 p.m., 1 light, \$12.50 per month; 2 lights, \$11.87½ each; 3 lights, \$11.25; 4 lights, \$10.62½; 5 lights, \$10.00 each; 4 or 5 nights per week, 1 light, \$10.00; 2 lights, \$9.50; 3 lights, \$9.00; 4 lights, \$8.50; 5 lights, \$8.00 each.	
Waltham,	-	-	1½ cents,	For 16 c. p. lamps per month, 4 nights per week, \$1.25 each; 6 nights, \$1.35.		

and over. Lamp renewals at expense of consumer. No free wiring. Wiring at cost; renewals at 15 cents each.

Discounts on arc lights, 2 lights, 10 per cent.; 3 lights, 15 per cent.; 5 or more, 20 per cent. On incandescent lights, 5 lights, 5 per cent.; 10 lights or more, 10 per cent. Wiring at cost; renewals free.

Incandescent lighting to large consumers, 15 cents per kilowatt hour. Wiring at cost. Renewals 35 cents each.

Exposed wiring free; lamps and renewals at customer's expense.

Ware,	•	•	•	20 cents,	•	Three nights per week to 9.30 p.m., \$8.00 per lamp per year; 6 nights per week to 11 p.m., \$12.00 per year; 5 nights to 10.30 p.m., \$10.00 per year.	Three nights a week to 10.30 p.m., \$50.00 per light per year; 6 nights a week to 11 p.m., \$70.00.
Webster,	•	•	•	20 cents,	•	1 cent,	Burning 6 nights per week, \$80.00 per lamp per year; 4 nights, \$70.00.
Westborough,	•	•	•	20 cents,	•		-
Westfield,	•	•	•	-	-		Two nights to 10.30, 1 night to 12.30 and 3 nights per week to 6.30 p.m., \$5.42 per lamp per month; 1 night to 10.30, 1 night to 12.30 and 4 nights to 6.30 p.m., \$5.00 per month; 5 nights to 10.30, 1 night to 12.30 p.m., \$7.75; one night 75 cents per lamp.

For one 16 c. p. lamp every night until 11 p.m., \$1.25 per month; every night except Sunday until 11 p.m., \$1.15; 3 nights until 9 p.m., 1 night until 11 p.m., \$1.00; 4 nights until 8 p.m., 2 nights until 11 p.m., 85 cents; 3 nights until 6 p.m., 2 nights until 9 p.m., 1 night until 11 p.m., 70 cents per month; 10 c. p. lamps, 25 per cent. less than above rates; 20 c. p. lamps, 20 per cent. more than above rates.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.	Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Weston,	-	-	1 cent, .	-	-	No free wiring. Renewals at cost.	
Weymouth,	20 cents, .	-	-	\$9.00 to \$12.00 for each 16 c. p. lamp per year.	\$7.50 per light per month, .	Consumers pay for wiring. Renewals 25 cents each.	
Whitman,	20 cents, .	-	-	\$10.00 per 16 c. p. lamp per year.	\$60.00 per light per year, .	Renewals at customer's expense.	
Winchendon,	16 to 20 cents.	-	-	-	\$55.00 to \$75.00 per light per year.	Wiring and renewals at cost.	
Woburn,	25 cents, .	-	-	Six or 7 nights per week, \$12.00 per lamp per year; 5 nights, \$11.00; 4 nights or less, \$10.00.	Burning 7 nights per week, \$8.00 per lamp per month; 6 nights, \$7.00; 5 nights, \$6.00; 4 nights or less, \$5.00.	Discount on incandescent lights by meter, 20 per cent. if paid before the 15th of the month. Wiring at customer's expense. Lamps and renewals 25 cents each.	
Worcester,	20 cents, .	1 cent, .	-	-	Burning until 10 P.M., 40 cents per lamp per night; until 12 P.M., 50 cents; all night, 60 cents. Day lights, 65 cents per light per day.	Renewals free only to stores that burn daily. Wiring at cost.	

CASES PENDING BEFORE THE BOARD.

Petition of selectmen of Plymouth for a reduction in price and improvement in quality of the lights supplied by the Plymouth Electric Light Company.

Petition of the Revere and Winthrop Gas Company for approval of an issue of new stock.

Petition of Haverhill Electric Company for approval of an issue of new stock.

Petition of Hyde Park Electric Light Company for approval of an issue of new stock and of bonds.

Petition of Joseph H. Walker, trustee, that the Edison Electric Illuminating Company of Boston may be required to supply him with electricity for light and power.

Petition of consumers of North Attleborough Gas Light Company for a reduction in price of gas.

Petition of Block Plant Electric Light Company for approval of an issue of new stock and of bonds.

Petition of selectmen of Revere and customers of the Suburban Gas and Electric Company for a reduction in price and improvement in quality of the electric light.

Appeal of People's Gas and Electric Company of Stoneham from the action of the selectmen of Reading, refusing to grant said company permission to lay mains in the streets of said town.

Appeal of Uxbridge and Northbridge Electric Company from a decision of the selectmen of Northbridge in favor of the Whiting Machine Works.

Petition of Boston Pneumatic Transit Company for approval of an issue of new capital stock.

Petition of the Municipal Light Board of the town of Hudson for authority to sell electric light at less than cost.

Complaint of selectmen of Braintree against A. S. Morrison and others relative to the erection and maintenance of poles and wires for electric lighting in the town of Braintree.

Petition of Milford Electric Light and Power Company for approval of an issue of new stock.

Petition of Andrew A. Meyers and others to require the Quincy Electric Light and Power Company to extend its lines to Hough's Neck.

Appeal of the Edison Electric Illuminating Company of Boston and the Boston Electric Light Company from a decision of the Board of Aldermen of Boston in favor of W. B. Thomas.

Petition of the Electric Light and Power Company of Abington and Rockland for approval of an issue of bonds.

Petition of Westborough Gas and Electric Company for approval of an issue of bonds.

Petition of the Attleboro Gas Light Company Corporation for approval of an issue of stock.

Petition of the Medway Electric Light and Power Company for approval of an issue of new capital stock.

Petition of the Plymouth Electric Light Company for approval of an issue of bonds.

Petition of the Pittsfield Electric Company for approval of an issue of bonds.

We beg to call attention to the fact that the amount of work and responsibility devolving upon the clerk of the Board has greatly increased with the extension of the Board's authority, and recommend that an increase in his compensation be authorized.

Respectfully submitted,

FORREST E. BARKER.
MORRIS SCHAFF.
CHAS. H. GIFFORD.

JAN. 4, 1899.

APPENDICES.

APPENDIX A.—COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1898.

[From the returns made as corrected by the Board.]

ABINGTON AND ROCKLAND, THE ELECTRIC LIGHT AND POWER COMPANY OF.

ASSETS.

Real estate,	\$26,094 14
Steam plant,	28,899 02
Electric plant,	36,096 96
Electric lines,	21,930 91
Meters,	4,648 27
Due for light and power,	2,664 58
Fuel on hand,	1,715 50
Carbons on hand,	71 75
Oil and waste on hand,	11 41
Other materials on hand,	285 72
Horses, wagons, etc.,	343 03
Sundry accounts due the company,	42 59
Office furniture,	290 89
Cash on hand,	51 37
Total assets, as per books of the company,	\$123,146 14

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	41,000 00
Unpaid bills,	3,116 28
Total liabilities, as per books of the company,	\$119,116 28
Profit and loss balance,	4,029 86
	\$123,146 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$23,057 15	
Income from sale of light and power,		\$34,703 34
Balance to profit and loss,	11,646 19	
	\$34,703 34	\$34,703 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$3,384 74
Balance of manufacturing account,		11,646 19
Interest paid,	\$1,957 30	
Dividends declared,	3,750 00	
Depreciation,	5,000 00	
Other items,	293 77	
Balance June 30, 1898,	4,029 86	
	\$15,030 93	\$15,030 93

ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate,	\$4,222 36
Steam plant,	11,815 31
Electric plant,	7,495 80
Electric lines,	7,096 30
Transformers,	1,252 50
Meters,	690 00
Arc lamps,	1,500 00
Incandescent installation,	1,817 51
Due for light and power,	1,065 38
Carbons on hand,	30 00
Oil and waste on hand,	35 00
Incandescent lamps on hand,	14 30
Other materials on hand,	200 00
Cash on hand,	409 07
Total assets, as per books of the company,	<u>\$37,643 53</u>

LIABILITIES.	
Capital stock,	\$8,500 00
Notes payable,	14,151 28
Unpaid bills,	13,834 43
Total liabilities, as per books of the company,	<u>\$36,485 71</u>
Profit and loss balance,	1,157 82
	<u>\$37,643 53</u>

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses,	\$8,828 77		
Income from sale of light and power,			\$11,318 08
Balance to profit and loss,	2,489 31		
	<u>\$11,318 08</u>		<u>\$11,318 08</u>
PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1897,	\$697 78		
Balance of manufacturing account,			\$2,489 31
Interest paid,	633 71		
Balance June 30, 1898,	1,157 82		
	<u>\$2,489 31</u>		<u>\$2,489 31</u>

ADAMS GAS LIGHT COMPANY.

ASSETS.	
Real estate,	\$21,599 67
Machinery and manufacturing appliances,	13,210 81
Street mains,	1,024 66
Meters,	1,756 04
Due for gas,	457 12
Coal on hand,	163 38
Purifying materials on hand,	148 97
Other materials on hand,	176 65
Stoves on hand,	100 00
Office furniture,	230 00
Cash on hand,	4,027 09
Total assets, as per books of the company,	<u>\$42,894 39</u>

LIABILITIES.

Capital stock,	\$17,300 00
Unpaid bills,	49 90
Total liabilities, as per books of the company,	\$17,349 90
Profit and loss balance,	25,544 49
	<u>\$42,894 39</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$6,761 49	
Income from sale of gas,		\$10,808 41
Balance to profit and loss,	4,046 92	
	<u>\$10,808 41</u>	<u>\$10,808 41</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$22,808 07
Balance of manufacturing account,		4,046 92
Rents,		73 50
Dividends declared,	\$1,384 00	
Balance June 30, 1898,	25,544 49	
	<u>\$26,928 49</u>	<u>\$26,928 49</u>

U. S. ADAMS (TOWNSEND).

[From March 1, 1898.]

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$131 75	
Income from sale of light and power,		\$89 64
Balance to profit and loss,		42 11
	<u>\$131 75</u>	<u>\$131 75</u>

AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,218 12
Steam plant,	13,814 37
Electric plant,	20,122 63
Electric lines,	8,186 83
Transformers,	933 75
Meters,	591 45
Arc lamps,	1,072 00
Due for light and power,	4,146 46
Fuel on hand,	581 31
Carbons on hand,	75 58
Oil and waste on hand,	29 87
Incandescent lamps on hand,	23 10
Globes on hand,	15 50
Other materials on hand,	267 17
Electric fixtures on hand,	548 05
Sundry accounts due the company,	536 66
Office furniture,	151 55
Cash on hand,	762 76
Insurance,	545 00
Investments, mill property,	44,270 64
Total assets, as per books of the company,	<u>\$107,892 80</u>

LIABILITIES.

Capital stock,	\$50,300 00
Notes payable,	50,750 00
Unpaid bills,	1,684 83
Unpaid dividends,	628 75

Total liabilities, as per books of the company,	\$103,363 58
Profit and loss balance,	4,529 22

\$107,892 80

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$12,911 85	
Income from sale of light and power,		\$18,957 51
other sources,		204 00
Balance to profit and loss,	6,249 66	
	<u>\$19,161 51</u>	<u>\$19,161 51</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$4,716 93
Balance of manufacturing account,		6,249 66
Rents,		50 00
Other items of income,		31 94
Interest paid,	\$1,445 02	
Dividends declared,	2,515 00	
Depreciation,	1,239 65	
Other items,	1,319 64	
Balance June 30, 1898,	4,529 22	
	<u>\$11,048 53</u>	<u>\$11,048 53</u>

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate,	\$2,500 00
Machinery and manufacturing appliances,	32,981 50
Street mains,	17,592 96
Meters,	1,000 00
Due for gas,	1,528 24
Coal on hand,	1,277 55
Enrichers on hand,	276 00
Purifying materials on hand,	10 00
Office furniture,	80 00
Cash on hand,	2,753 75

Total assets, as per books of the company,	\$60,000 00
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LIABILITIES.

Capital stock,	\$60,000 00
Total liabilities, as per books of the company,	\$60,000 00

MANUFACTURING ACCOUNT

	DR.	CR.
Operating expenses,	\$6,219 59	
Income from sale of gas,		\$9,593 80
other sources,		98 88
Balance to profit and loss,	3,473 09	
	<u>\$9,692 68</u>	<u>\$9,692 68</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$10,108 24
Balance of manufacturing account,		3,473 09
Interest received,		8 55
Interest paid,	\$4 61	
Dividends declared,	2,400 00	
Depreciation,	11,167 67	
Other items,	17 60	
	<u>\$13,589 88</u>	<u>\$13,589 88</u>

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas),	\$572 27
Machinery and manufacturing appliances (gas),	6,500 00
Street mains (gas),	5,166 00
Meters (gas),	1,200 00
Due for gas,	591 27
Gas coal on hand,	48 00
Enrichers on hand,	168 00
Other gas materials on hand,	109 00
Real estate (electric),	7,482 87
Steam plant (electric),	18,025 00
Electric plant,	9,150 00
Electric lines,	14,137 00
Meters (electric),	2,523 89
Transformers,	2,630 00
Arc lamps,	1,000 00
Due for electric light and power,	1,616 74
Fuel on hand (electric),	160 00
Oil and waste on hand,	100 00
Incandescent lamps on hand,	136 91
Other electric materials on hand,	395 18
Sundry accounts due the company,	311 20
Office furniture,	285 79
Cash on hand,	1,047 37
Insurance,	248 00
Total assets, as per books of the company,	<u>\$73,604 49</u>

LIABILITIES.

Capital stock,	\$40,000 00
Notes payable,	2,000 00
Unpaid bills,	1,424 77
Total liabilities, as per books of the company,	<u>\$63,424 77</u>
Profit and loss balance,	10,179 72

\$73,604 49

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$2,459 15	
{ electric,	7,219 11	
Income from sale of gas,		\$3,787 47
sale of electric light and power,		13,374 76
Balance to profit and loss, { gas,	1,328 32	
{ electric,	6,155 65	
	<u>\$17,162 23</u>	<u>\$17,162 23</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$9,161 09
Balance of gas manufacturing account,		1,328 32
Balance of electric manufacturing account,		6,155 65
Jobbing account,		20 25
Interest paid,	\$1,893 89	
Dividends declared,	1,250 00	
Depreciation,	3,341 70	
Balance June 30, 1898,	10,179 72	
	<u>\$16,665 31</u>	<u>\$16,665 31</u>

ANDOVER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,414 01
Steam plant,	14,180 34
Electric plant,	17,696 37
Electric lines,	10,261 93
Transformers,	2,372 15
Meters,	3,164 90
Arc lamps,	2,057 00
Due for light and power,	1,632 75
Fuel on hand,	385 00
Carbons on hand,	170 00
Oil and waste on hand,	22 35
Incandescent lamps on hand,	136 00
Globes on hand,	1 00
Other materials on hand,	360 76
Horses, wagons, etc.,	50 00
Office furniture,	135 40
Cash on hand,	95 44
Insurance,	59 50
Total assets, as per books of the company,	<u>\$65,194 90</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	22,000 00
Notes payable,	8,910 00
Unpaid bills,	1,053 99
Interest accrued, but not due,	605 14
Total liabilities, as per books of the company,	<u>\$62,569 13</u>
Profit and loss balance,	2,625 77
	<u>\$65,194 90</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,501 02	
Income from sale of light and power,		\$12,045 43
Balance to profit and loss,	3,544 41	
	<u>\$12,045 43</u>	<u>\$12,045 43</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$1,207 78
Balance of manufacturing account,		3,544 41
Jobbing account,		363 99
Interest paid,	\$1,656 78	
Depreciation,	627 82	
Other items,	205 81	
Balance June 30, 1898,	2,625 77	
	<u>\$5,116 18</u>	<u>\$5,116 18</u>

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,000 00
Machinery and manufacturing appliances,	35,000 00
Street mains,	34,000 00
Due for gas,	3,641 21
Gas coal on hand,	1,695 06
Cash on hand,	7,889 27
Total assets, as per books of the company,	<u>\$83,225 54</u>

LIABILITIES.

Capital stock,	\$70,000 00
Unpaid dividends,	726 00
Amounts due from the company, not included above,	162 00
Total liabilities, as per books of the company,	<u>\$70,888 00</u>
Profit and loss balance,	12,337 54
	<u>\$83,225 54</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,927 16	
Income from sale of gas,		\$16,997 70
residuals,		1,153 50
other sources,		108 00
Balance to profit and loss,	4,332 04	
	<u>\$18,259 20</u>	<u>\$18,259 20</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$7,932 42
Balance of manufacturing account,		4,332 04
Other items of income,		500 00
Depreciation,	\$338 27	
Other items,	88 65	
Balance June 30, 1898,	12,337 54	
	<u>\$12,764 46</u>	<u>\$12,764 46</u>

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$9,000 00
Machinery and manufacturing appliances (gas),	20,105 35
Street mains (gas),	18,946 15
Due for gas,	596 49
Gas coal on hand,	135 00
Enrichers on hand,	290 10
Other gas materials on hand,	200 00
Stoves on hand,	87 75
Real estate (electric),	1,000 00
Steam plant (electric),	3,911 82
Electric plant,	36,439 95
Electric lines,	5,247 14
Due for electric light and power,	846 54
Fuel on hand (electric),	162 15
Carbons on hand,	61 41
Oil and waste on hand,	47 25
Other electric materials on hand,	100 00
Sundry accounts due the company,	2,693 56
Cash on hand,	1,440 36

Total assets, as per books of the company, \$101,311 02

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	40,000 00
Notes payable,	13,638 76
Unpaid bills,	2,505 48

Total liabilities, as per books of the company, \$96,144 24

Profit and loss balance, 5,166 78

\$101,311 02

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$6,268 65	
{ electric,	8,170 45	
Income from sale of gas,		\$8,979 56
sale of electric light and power,		10,635 42
Balance to profit and loss, { gas,	2,710 91	
{ electric,	2,464 97	
	\$19,614 98	\$19,614 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$6,896 37
Balance of gas manufacturing account,		2,710 91
Balance of electric manufacturing account,		2,464 97
Interest paid,	\$3,005 47	
Dividends declared,	3,900 00	
Balance June 30, 1898,	5,166 78	
	\$12,072 25	\$12,072 25

ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$18,824 87
Machinery and manufacturing appliances,	27,782 51
Street mains,	16,567 57
Meters,	3,404 08
Due for gas,	2,824 89
Gas coal on hand,	2,836 89
Coke on hand,	18 00
Tar on hand,	304 00
Purifying materials on hand,	151 07
Other materials on hand,	854 95
Stoves on hand,	97 00
Gas fixtures on hand,	71 39
Sundry accounts due the company,	671 23
Office furniture,	355 38
Cash on hand,	3,424 56
Investments,	3,949 37

Total assets, as per books of the company, \$82,137 76

LIABILITIES.

Capital stock,	\$46,400 00
Total liabilities, as per books of the company,	\$46,400 00
Profit and loss balance,	35,737 76
	<u>\$82,137 76</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$13,716 22	
Income from sale of gas,		\$23,097 10
residuals,		2,989 88
other sources,		1 20
Balance to profit and loss,	12,371 96	
	<u>\$26,088 18</u>	<u>\$26,088 18</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$28,239 09
Balance of manufacturing account,		12,371 96
Interest received,		51 74
Rents,		267 00
Jobbing account,		217 60
Dividends declared,	\$4,640 00	
Construction charged off,	268 75	
Depreciation,	460 88	
Other items,	40 00	
Balance June 30, 1898,	35,737 76	
	<u>\$41,147 39</u>	<u>\$41,147 39</u>

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$15,770 48
Steam plant,	21,557 47
Electric plant,	7,689 04
Electric lines,	17,755 22
Transformers,	3,205 68
Meters,	1,381 73
Arc lamps,	2,574 00
Water power plant,	2,500 00
Due for light and power,	2,665 71
Fuel on hand,	280 00
Carbons on hand,	16 10
Oil and waste on hand,	14 90
Incandescent lamps on hand,	295 33
Globes on hand,	53 00
Other materials on hand,	1,127 00
Motors on hand,	660 50
Electric fixtures on hand,	523 85
Sundry accounts due the company,	1,519 97
Office furniture,	204 68
Cash on hand,	697 05

Total assets, as per books of the company, \$80,491 71

LIABILITIES.

Capital stock,	\$35,000 00
Notes payable,	28,900 00
Unpaid bills,	7,616 79

Total liabilities, as per books of the company, \$71,516 79

Profit and loss balance, 8,974 92

\$80,491 71

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,279 50	
Income from sale of light and power,		\$10,905 75
Balance to profit and loss,		373 75
	<u>\$11,279 50</u>	<u>\$11,279 50</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$13,483 24
Balance of manufacturing account,	\$373 75	
Rents,		168 00
Jobbing account,		324 72
Other items of income,		115 00
Interest paid,	1,679 86	
Depreciation,	3,062 43	
Balance June 30, 1898,	8,974 92	
	<u>\$14,090 96</u>	<u>\$14,090 96</u>

BAY STATE GAS COMPANY.

ASSETS.

Real estate, machinery, manufacturing appliances and street mains,	\$2,317,589 32
Meters,	659 75
Due for gas,	223,908 25
Gas coal on hand,	18,335 35
Tar on hand,	618 44
Enrichers on hand,	19,016 90
Purifying materials on hand,	1,313 50
Other materials on hand,	18,275 35
Gas on hand,	642 60
Horses, wagons, etc.,	1,373 50
Sundry accounts due the company,	35,358 47
Cash on hand,	794 49
Notes receivable,	7,400 00
Works improvement,	9,960 00
Total assets, as per books of the company,	\$2,655,245 92

LIABILITIES.

Capital stock,	\$2,000,000 00
Notes payable,	250,000 00
Unpaid bills,	167,969 15
Amounts due from the company, not included above,	3,408 34
Total liabilities, as per books of the company,	\$2,421,377 49
Profit and loss balance,	233,868 43
	\$2,655,245 92

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$355,554 64	
Income from sale of gas,		\$605,757 77
residuals,		4,289 85
Balance to profit and loss,	254,492 98	
	\$610,047 62	\$610,047 62

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$227,799 59
Balance of manufacturing account,		254,492 98
Interest paid,	\$8,424 14	
Dividends declared,	240,000 00	
Balance June 30, 1898,	233,868 43	
	\$482,292 57	\$482,292 57

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$25,945 24
Machinery and manufacturing appliances (gas),	10,029 59
Street mains (gas),	23,145 10
Meters (gas),	5,464 05
Due for gas,	4,007 95
Gas coal on hand,	474 28
Coke on hand,	96 00
Tar on hand,	390 00

Enrichers on hand,	\$16 50
Stoves on hand,	41 00
Gas fixtures on hand,	25 28
Real estate (electric),	14,914 11
Steam plant (electric),	17,098 67
Electric plant,	18,167 53
Electric lines,	19,053 24
Meters (electric),	1,068 52
Transformers,	1,890 75
Arc lamps,	550 00
Due for electric light and power,	1,946 43
Carbons on hand,	21 75
Oil and waste on hand,	32 36
Incandescent lamps on hand,	14 58
Globes on hand,	10 75
Sundry accounts due the company,	600 64
Office furniture,	862 38
Cash on hand,	12,009 36
Investments,	500 00
Total assets, as per books of the company,	<u>\$158,376 06</u>

LIABILITIES.

Capital stock,	\$92,000 00
Bonds issued,	11,800 00
Unpaid bills,	217 74
Deposits,	70 00
Total liabilities, as per books of the company,	<u>\$104,087 74</u>
Profit and loss balance,	54,288 32
	<u>\$158,376 06</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$12,655 99	
{ electric,	7,969 28	
Income from sale of gas,		\$19,238 02
residuals,		2,345 14
other sources (gas),		23 53
sale of electric light and power,		15,068 49
other sources (electric),		296 31
Balance to profit and loss, { gas,	8,950 70	
{ electric,	7,395 52	
	<u>\$36,971 49</u>	<u>\$36,971 49</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$47,725 29
Balance of gas manufacturing account,		8,950 70
Balance of electric manufacturing account,		7,395 52
Interest received,		309 49
Rents,		84 00
Jobbing account,		199 32
Other items of income,		4 55
Interest paid,	\$710 02	
Dividends declared,	9,200 00	
Depreciation,	465 53	
Other items,	5 00	
Balance June 30, 1898,	54,288 32	
	<u>\$64,668 87</u>	<u>\$64,668 87</u>

BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$3,247 18
Steam plant,	5,240 91
Electric plant,	2,938 23
Electric lines,	9,701 78
Transformers,	783 00
Meters,	560 98
Arc lamps,	928 15
Fuel on hand,	1,222 59
Carbons on hand,	35 78
Oil and waste on hand,	26 57
Incandescent lamps on hand,	282 94
Globes on hand,	3 50
Other materials on hand,	66 20
Electric fixtures on hand,	488 03
Horses, wagons, etc.,	160 00
Sundry accounts due the company,	1,153 54
Insurance,	63 27
Total assets, as per books of the company,	<u>\$26,902 65</u>

LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	13,140 00
Unpaid bills,	280 82
Amounts due from the company, not included above,	<u>3,318 64</u>
Total liabilities, as per books of the company,	\$26,739 46
Profit and loss balance,	163 19
	<u>\$26,902 65</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,391 71	
Income from sale of light and power,		\$6,891 02
other sources,		60.00
Balance to profit and loss,	<u>1,559 31</u>	
	\$6,951 02	<u>\$6,951 02</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$413 08
Balance of manufacturing account,		1,559 13
Interest paid,	\$859 20	
Dividends declared,	900 00	
Depreciation,	50 00	
Balance June 30, 1898,	<u>163 19</u>	
	\$1,972 39	<u>\$1,972 39</u>

BLOCK PLANT ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$16,658 93
Electric plant,	5,402 71
Electric lines,	4,046 24
Meters,	475 00
Arc lamps,	872 85
Due for light and power,	3,420 33
Fuel on hand,	34 25
Oil and waste on hand,	24 54
Incandescent lamps on hand,	58 24
Other materials on hand,	14 16
Sundry accounts due the company,	78 60
Office furniture,	42 50
Cash on hand,	601 94
Notes receivable,	396 07
Total assets, as per books of the company,	<u>\$32,126 36</u>

LIABILITIES.

Capital stock,	\$9,500 00
Notes payable,	17,484 03
Unpaid bills,	1,501 52
Total liabilities, as per books of the company,	<u>\$28,485 55</u>
Profit and loss balance,	3,640 81
	<u>\$32,126 36</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$13,101 59	
Income from sale of light and power,		\$13,624 62
other sources,		2,652 97
Balance to profit and loss,	3,176 00	
	<u>\$16,277 59</u>	<u>\$16,277 59</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$1,383 35
Balance of manufacturing account,		3,176 00
Jobbing account,		92 80
Interest paid,	\$877 11	
Other items,	134 23	
Balance June 30, 1898,	3,640 81	
	<u>\$4,652 15</u>	<u>\$4,652 15</u>

BLUE HILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,797 31
Steam plant,	10,508 32
Electric plant,	15,751 61
Electric lines,	30,754 95
Transformers,	2,130 00
Meters,	330 04
Arc lamps,	1,500 00

Due for light and power,	\$1,782 68
Fuel on hand,	8 50
Carbons on hand,	17 50
Oil and waste on hand,	50 65
Incandescent lamps on hand,	18 67
Globes on hand,	50
Other materials on hand,	261 33
Horses, wagons, etc.,	349 50
Sundry accounts due the company,	61 08
Office furniture,	80 00
Cash on hand,	169 38
Total assets, as per books of the company,	<u>\$67,571 92</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	20,000 00
Notes payable,	9,550 28
Unpaid bills,	2,054 78
Total liabilities, as per books of the company,	<u>\$61,605 06</u>
Profit and loss balance,	5,966 86
	<u>\$67,571 92</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$8,018 97	
Income from sale of light and power,		\$10,964 82
Balance to profit and loss,	2,945 85	
	<u>\$10,964 82</u>	<u>\$10,964 82</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$5,251 40
Balance of manufacturing account,		2,945 85
Jobbing account,		97 63
Interest paid,	\$2,328 02	
Balance June 30, 1898,	5,966 86	
	<u>\$8,294 88</u>	<u>\$8,294 88</u>

BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$912,391 94
Steam plant,	474,186 67
Electric plant,	473,101 66
Electric lines,	1,377,113 37
Transformers,	112,851 40
Meters,	57,552 82
Arc lamps,	173,599 13
Due for light and power,	77,875 88
Fuel on hand,	2,633 32
Carbons on hand,	3,205 68
Oil and waste on hand,	158 80
Incandescent lamps on hand,	4,296 23
Globes on hand,	2,066 65
Other materials on hand,	47,928 33
Motors on hand,	3,620 63
Horses, wagons, etc.,	3,500 00

Sundry accounts due the company,	\$74,712 76
Office furniture,	4,000 00
Cash on hand,	88,633 87
Total assets, as per books of the company,	<u>\$3,893,429 14</u>

LIABILITIES.

Capital stock,	\$2,093,900 00
Bonds issued,	1,250,000 00
Notes payable,	64,500 00
Unpaid bills,	31,803 40
Interest accrued but not due,	21,925 50
Total liabilities, as per books of the company,	<u>\$3,462,128 90</u>
Profit and loss balance,	431,300 24
	<u>\$3,893,429 14</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$467,716 37	
Income from sale of light and power,		\$755,538 36
Balance to profit and loss,	287,821 99	
	<u>\$755,538 36</u>	<u>\$755,538 36</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$352,087 75
Balance of manufacturing account,		287,821 99
Rents,		3,697 58
Jobbing account,		7,039 88
Premium on sale of stock,		7,312 37
Interest paid,	\$70,393 17	
Dividends declared,	102,000 00	
Depreciation,	52,241 31	
Shop expenses,	2,024 85	
Balance June 30, 1898,	431,300 24	
	<u>\$657,959 57</u>	<u>\$657,959 57</u>

BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$1,333,523 87
Machinery and manufacturing appliances,	3,113,039 45
Street mains,	2,164,547 87
Meters,	406,327 63
Due for gas,	126,600 51
Gas coal on hand,	9,885 97
Tar on hand,	4,723 83
Enrichers on hand,	17,912 58
Purifying materials on hand,	547 81
Other materials on hand,	40,761 13
Stoves on hand,	183,116 19
Gas on hand,	2,438 46
Ammonia on hand,	408 62
Horses, wagons, etc.,	6,753 19
Sundry accounts due the company,	88,710 20

Office furniture,	\$14,810 24
Cash on hand,	41,244 15
Notes receivable,	100,000 00
Work in process,	5,580 60
Total assets, as per books of the company,	<u>\$7,660,932 30</u>

LIABILITIES.

Capital stock,	\$2,500,000 00
Notes payable,	150,000 00
Unpaid bills,	147,482 00
Deposits,	19,068 10
Reserved and contingent funds,	279,341 32
Amounts due from the company, not included above,	3,057 20
Total liabilities, as per books of the company,	<u>\$3,098,948 62</u>
Profit and loss balance,	4,561,983 68
	<u>\$7,660,932 30</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$779,163 20	
Income from sale of gas,		\$1,060,271 13
residuals,		192 36
Balance to profit and loss,	281,300 29	
	<u>\$1,060,463 49</u>	<u>\$1,060,463 49</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$4,562,438 99
Balance of manufacturing account,		281,300 29
Rents,		19,106 29
Other items of income,		756 49
Interest paid,	\$3,276 00	
Dividends declared,	250,000 00	
Brookline gas light company,	48,342 38	
Balance June 30, 1898,	4,561,983 68	
	<u>\$4,863,602 06</u>	<u>\$4,863,602 06</u>

BRIDGEWATER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$3,233 62
Steam plant,	5,629 33
Electric plant,	5,520 19
Electric lines,	13,286 16
Meters,	971 51
Arc lamps,	2,692 26
Due for light and power,	967 66
Fuel on hand,	180 00
Carbons on hand,	64 48
Oil and waste on hand,	35 25
Incandescent lamps on hand,	54 00
Other materials on hand,	50 00
Cash on hand,	77 48
Total assets, as per books of the company,	<u>\$32,761 94</u>
Profit and loss balance,	231 22
	<u>\$32,993 16</u>

LIABILITIES.

Capital stock,	\$15,000 00
Bonds issued,	15,000 00
Unpaid bills,	2,993 16
Total liabilities, as per books of the company,	<u>\$32,993 16</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,765 88	
Income from sale of light and power,		\$6,282 75
Balance to profit and loss,	1,516 87	
	<u>\$6,282 75</u>	<u>\$6,282 75</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,	\$867 45	
Balance of manufacturing account,		\$1,516 87
Jobbing account,		19 36
Interest paid,	900 00	
Balance June 30, 1898,		231 22
	<u>\$1,767 45</u>	<u>\$1,767 45</u>

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$77,794 97
Machinery and manufacturing appliances,	231,008 20
Street mains,	27,888 83
Meters,	8,360 27
Due for gas,	5,085 77
Gas coal on hand,	462 50
Coke on hand,	80 00
Tar on hand,	200 00
Gas on hand,	62 82
Purifying materials on hand,	302 00
Other materials on hand,	1,659 45
Stoves on hand,	543 43
Gas fixtures on hand,	2,690 73
Horses, wagons, etc.,	920 88
Sundry accounts due the company,	849 46
Office furniture,	174 05
Cash on hand,	75 51
Notes receivable,	16 36
Insurance,	135 00

Total assets, as per books of the company,	\$358,310 23
Profit and loss balance,	48,589 91
	<u>\$406,900 14</u>

LIABILITIES.

Capital stock,	\$178,500 00
Bonds issued,	100,000 00
Notes payable,	118,531 06
Unpaid bills,	7,053 71
Deposits,	137 00
Interest due but not paid,	2,500 00
Amounts due from the company, not included above,	178 37

Total liabilities, as per books of the company,	<u>\$406,900 14</u>
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$35,761 78	
Income from sale of gas,		\$50,608 43
residuals,		7,629 76
other sources,		190 88
Balance to profit and loss,	22,667 29	
	<hr/>	<hr/>
	\$58,429 07	\$58,429 07

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$29,413 27	
Balance of manufacturing account,		\$22,667 29
Other items of income,		4,798 83
Interest paid,	11,600 80	
Depreciation,	35,000 00	
Other items,	41 96	
Balance June 30, 1898,		48,589 91
	<hr/>	<hr/>
	\$76,056 03	\$76,056 03

BROOKLINE GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$663,347 14
Machinery and manufacturing appliances (gas),	703,806 35
Street mains (gas),	2,028,874 56
Meters (gas),	184,094 44
Due for gas,	134,949 87
Gas coal on hand,	9,756 70
Enrichers on hand,	16,307 76
Purifying materials on hand,	1,224 75
Stoves on hand,	173,105 30
Real estate (electric),	47,300 00
Steam plant (electric),	118,206 63
Electric plant,	99,843 24
Electric lines,	146,335 02
Meters (electric),	9,582 01
Transformers,	26,256 75
Arc lamps,	17,690 23
Due for electric light and power,	13,054 87
Fuel on hand (electric),	3,267 40
Carbons on hand,	547 12
Oil and waste on hand,	127 72
Incandescent lamps on hand,	790 74
Globes on hand,	62 56
Other materials on hand,	35,478 60
Horses, wagons, etc.,	2,899 59
Sundry accounts due the company,	1,627 34
Office furniture,	3,877 34
Cash on hand,	76,909 02
Investments,	11,360 56

Total assets, as per books of the company,	\$4,530,683 61
Profit and loss balance,	303,595 75
	<hr/>
	\$4,834,279 36

LIABILITIES.

Capital stock,	\$2,000,000 00
Bonds issued,	1,000,000 00
Notes payable,	165,000 00
Unpaid bills,	59,824 50
Deposits,	14,609 17
Interest accrued but not due,	55,641 67
Reserved fund,	39,144 46
Amounts due from the company, not included above,	1,500,059 56
Total liabilities, as per books of the company,	\$4,834,279 36

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$364,406 45	
{ electric,	63,273 91	
Income from sale of gas,		\$637,908 95
sale of electric light and power,		89,502 81
Balance to profit and loss, { gas,	273,502 50	
{ electric,	26,228 90	
	\$727,411 76	\$727,411 76

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,	\$303,595 75	
Balance of gas manufacturing account,		\$273,502 50
Balance of electric manufacturing account,		26,228 90
Boston gas light company,		52,298 76
Other items of income,		10 40
Interest paid,	146,507 32	
Dividends declared,	200,000 00	
Depreciation,	483 83	
Jobbing account,	1,265 18	
Other items,	3,784 23	
Balance June 30, 1898,		303,595 75
	\$655,636 31	\$655,636 31

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$79,569 12
Steam plant,	99,632 04
Electric plant,	84,680 33
Electric lines,	143,019 61
Transformers,	27,378 57
Meters,	16,145 71
Arc lamps,	22,696 77
Due for light and power,	16,574 45
Fuel on hand,	1,108 77
Carbons on hand,	715 82
Oil and waste on hand,	131 46
Incandescent lamps on hand,	690 00
Globes on hand,	148 34
Other materials on hand,	2,015 15
Horses, wagons, etc.,	800 00

Office furniture,	\$417 00
Cash on hand,	5,170 33
Notes receivable,	35 66

Total assets, as per books of the company, \$500,929 13

LIABILITIES.

Capital stock,	\$250,000 00
Bonds issued,	200,000 00
Notes payable,	35,000 00
Unpaid bills,	3,039 47
Interest due but not paid,	6,125 00

Total liabilities, as per books of the company, \$494,164 47

Profit and loss balance, 6,764 66

\$500,929 13

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$86,331 95	
Income from sale of light and power,		\$130,853 03
Balance to profit and loss,	44,521 08	
	\$130,853 03	\$130,853 03

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$15,031 84
Balance of manufacturing account,		44,521 08
Interest paid,	\$14,535 33	
Dividends declared,	16,500 00	
Depreciation,	20,000 00	
Other items,	1,752 93	
Balance June 30, 1898,	6,764 66	
	\$59,552 92	\$59,552 92

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$132,119 55
Machinery and manufacturing appliances,	427,742 85
Street mains,	355,521 77
Meters,	30,000 00
Due for gas,	46,902 29
Gas coal on hand,	5,552 79
Coke on hand,	2,185 00
Tar on hand,	675 00
Purifying materials on hand,	183 75
Other materials on hand,	19,062 62
Stoves on hand,	388 96
Gas fixtures on hand,	946 00
Sundry accounts due the company,	3,560 80
Cash on hand,	2,999 02
Investments,	1,375 00

Total assets, as per books of the company, \$1,029,215 40

LIABILITIES.

Capital stock,	\$700,000 00
Unpaid bills,	8,150 60
Deposits,	4,176 60
<hr/>	
Total liabilities, as per books of the company,	\$712,327 20
Profit and loss balance,	316,888 20
<hr/>	
	\$1,029,215 40

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$182,722 90	
Income from sale of gas,		\$246,202 52
residuals,		42,273 36
other sources,		428 00
Balance to profit and loss,	106,180 98	
<hr/>		
	\$288,903 88	\$288,903 88

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$323,202 22
Balance of manufacturing account,		106,180 98
Rents,		337 94
Jobbing account,		1,340 76
Other items of income,		837 30
Interest paid,	\$799 33	
Dividends declared,	70,000 00	
Depreciation,	42,000 00	
Other items,	2,211 67	
Balance June 30, 1898,	316,888 20	
<hr/>		
	\$431,899 20	\$431,899 20

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Real estate,	\$92,330 49
Steam plant,	23,096 06
Electric plant,	28,898 15
Electric lines,	86,204 76
Transformers,	9,132 46
Meters,	4,781 58
Arc lamps,	6,792 37
Franchise,	30,000 00
Due for light and power,	5,002 52
Fuel on hand,	12 75
Carbons on hand,	24 60
Oil and waste on hand,	49 03
Incandescent lamps on hand,	40 00
Horses, wagons, etc.,	365 00
Sundry accounts due the company,	35,918 38
Office furniture,	204 70
Cash on hand,	2,794 95
Investments,	3,618 81
<hr/>	

Total assets, as per books of the company, \$329,266 61

LIABILITIES.

Capital stock,	\$150,000 00
Bonds issued,	124,000 00
Notes payable,	46,981 87
Unpaid bills,	4,061 18

Total liabilities, as per books of the company,	\$325,043 05
Profit and loss balance,	4,223 56

\$329,266 61

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,726 71	
Income from sale of light and power,		\$19,750 28
other sources,		163 30
Balance to profit and loss,	11,186 87	
	<hr/>	<hr/>
	\$19,913 58	\$19,913 58

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$2,446 19
Balance of manufacturing account,		11,186 87
Interest paid,	\$9,409 50	
Balance June 30, 1898,	4,223 56	
	<hr/>	<hr/>
	\$13,633 06	\$13,633 06

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$140,939 00
Machinery and manufacturing appliances (gas),	163,082 93
Street mains (gas),	186,022 34
Meters (gas),	26,594 94
Due for gas,	12,587 65
Gas coal on hand,	7,318 03
Enrichers on hand,	773 77
Real estate (electric),	20,000 00
Steam plant (electric),	15,150 00
Electric plant,	30,867 46
Electric lines,	15,874 89
Meters (electric),	1,931 90
Transformers,	3,602 29
Arc lamps,	13,884 17
Due for electric light and power,	4,562 78
Fuel on hand (electric),	234 98
Enclosed arc lamps on hand,	124 60
Other electric materials on hand,	38 25
Sundry accounts due the company,	1,770 58
Cash on hand,	4,315 95

Total assets, as per books of the company, \$649,676 51

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	64,600 00
Unpaid bills,	4,053 98
Deposits,	1,722 66
Total liabilities, as per books of the company,	\$570,376 64
Profit and loss balance,	79,299 87
	<u>\$649,676 51</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$105,631 37	
{ electric,	32,942 61	
Income from sale of gas,		\$143,916 96
residuals,		20,307 70
sale of electric light and power,		36,665 25
Balance to profit and loss, { gas,	58,593 29	
{ electric,	3,722 64	
	<u>\$200,889 91</u>	<u>\$200,889 91</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$78,888 60
Balance of gas manufacturing account,		58,593 29
Balance of electric manufacturing account,		3,722 64
Rents,		48 00
Jobbing account,		347 58
Interest paid,	\$2,699 30	
Dividends declared,	32,500 00	
Depreciation,	25,748 21	
Other items,	1,352 73	
Balance June 30, 1898,	79,299 87	
	<u>\$141,600 11</u>	<u>\$141,600 11</u>

CHELSEA GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$171,049 00
Machinery, manufacturing appliances, street mains and meters (gas),	130,000 00
Due for gas,	8,597 47
Gas coal on hand,	4,530 78
Tar on hand,	1,600 00
Stoves on hand,	5 17
Real estate (electric),	23,101 13
Steam plant (electric),	47,308 84
Electric plant,	41,506 08
Electric lines,	45,627 82
Meters (electric),	4,000 00
Transformers,	4,000 00
Due for electric light and power,	6,434 86
Fuel on hand (electric),	4,350 00
Sundry accounts due the company,	386 54
Cash on hand,	4,911 91
Total assets, as per books of the company,	<u>\$497,409 60</u>

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	130,000 00
Notes payable,	20,000 00
Deposits,	2,999 76
Unpaid dividends,	75 00
Reserved fund,	500 00
Total liabilities, as per books of the company,	\$453,574 76
Profit and loss balance,	43,834 84
	<u>\$497,409 60</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$34,660 19	
{ electric,	41,829 47	
Income from sale of gas,		\$46,370 51
residuals,		8,605 77
sale of electric light and power,		55,227 60
Balance to profit and loss, { gas,	20,316 09	
{ electric,	13,398 13	
	<u>\$110,203 88</u>	<u>\$110,203 88</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$41,088 45
Balance of gas manufacturing account,		20,316 09
Balance of electric manufacturing account,		13,398 13
Rents,		281 00
Jobbing account,		589 13
Other items of income,		53 94
Interest paid,	\$7,814 84	
Dividends declared,	15,000 00	
Depreciation,	3,733 00	
Sinking fund,	5,000 00	
Other items,	344 06	
Balance June 30, 1898,	43,834 84	
	<u>\$75,726 74</u>	<u>\$75,726 74</u>

CHICOPEE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$25,350 00
Machinery and manufacturing appliances,	41,085 00
Street mains,	45,941 00
Meters,	10,124 00
Due for gas,	1,030 00
Gas coal on hand,	104 06
Enrichers on hand,	163 61
Purifying materials on hand,	50 00
Other materials on hand,	69 00
Stoves on hand,	1,259 22
Gas fixtures on hand,	146 77
Horses, wagons, etc.,	261 29
Sundry accounts due the company,	451 68

Office furniture,	\$350 00
Cash on hand,	538 21
Notes receivable,	12,500 00

Total assets, as per books of the company, \$139,423 84

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	60,000 00
Depreciation fund,	1,700 00

Total liabilities, as per books of the company, \$136,700 00
Profit and loss balance, 2,723 84

\$139,423 84

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,703 11	
Income from sale of gas,		\$16,159 11
Balance to profit and loss,	7,456 00	
	\$16,159 11	\$16,159 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$2,570 34
Balance of manufacturing account,		7,456 00
Interest received,		197 50
Interest paid	\$3,000 00	
Dividends declared,	4,500 00	
Balance June 30, 1898,	2,723 84	
	\$10,223 84	\$10,223 84

CHICOPEE MANUFACTURING COMPANY.

(To Aug. 28, 1897.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$254 90	
Income from sale of gas,		\$237 65
Balance to profit and loss,		17 25
	\$254 90	\$254 90

CHURCH GREEN ELECTRIC LIGHT AND POWER COMPANY.

(Boston.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$23,825 91	
Income from sale of light and power,		\$28,811 90
other sources,		5,690 30
Balance to profit and loss,	10,676 29	
	\$34,502 20	\$34,502 20

CITIZENS GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate,	\$9,500 00
Machinery and manufacturing appliances,	16,126 50
Street mains,	33,127 10
Meters,	3,586 56
Due for gas,	2,013 85
Gas coal on hand,	1,312 75
Coke on hand,	30 00
Tar on hand,	225 00
Stoves on hand,	185 29
Gas fixtures on hand,	220 19
Horses, wagons, etc.,	515 90
Office furniture,	100 00
Cash on hand,	366 87

Total assets, as per books of the company,	\$67,310 01
Profit and loss balance,	6,147 55

\$73,457 56

LIABILITIES.

Capital stock,	\$33,000 00
Notes payable,	39,000 00
Unpaid bills,	1,457 56

Total liabilities, as per books of the company,	\$73,457 56
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,003 45	
Income from sale of gas,		\$14,949 40
residuals,		1,876 78
other sources,		133 79
Balance to profit and loss,	3,956 52	
	<hr/> \$16,959 97	<hr/> \$16,959 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$6,213 98	
Balance of manufacturing account,		\$3,956 52
Rents,		108 00
Jobbing account,		377 04
Interest paid,	2,314 93	
Other items,	2,060 20	
Balance June 30, 1898,		6,147 55
	<hr/> \$10,589 11	<hr/> \$10,589 11

CLINTON GAS LIGHT COMPANY.

ASSETS.

Real estate, machinery and manufacturing appliances (gas),	\$27,000 00
Street mains (gas),	9,000 00
Meters (gas),	1,500 00

Due for gas,	\$323 65
Gas coal on hand,	3,663 72
Coke on hand,	74 40
Tar on hand,	900 00
Enrichers on hand,	104 00
Purifying materials on hand,	25 00
Other gas materials on hand,	304 41
Real estate (electric),	24,000 00
Steam plant (electric),	15,000 00
Electric plant,	17,405 22
Electric lines,	44,000 00
Meters (electric),	3,500 00
Transformers,	5,000 00
Arc lamps,	1,500 00
Due for electric light and power,	94 67
Fuel on hand (electric),	883 42
Carbons on hand,	143 90
Oil and waste on hand,	10 45
Incandescent lamps on hand,	82 80
Other electric materials on hand,	541 05
Office furniture,	200 00
Cash on hand,	1,310 93

Total assets, as per books of the company, \$156,567 62

LIABILITIES.

Capital stock,	\$73,000 00
Notes payable,	76,000 00
Unpaid bills,	1,414 27

Total liabilities, as per books of the company, \$150,414 27

Profit and loss balance, 6,153 35

\$156,567 62

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$16,316 90	
{ electric,	12,747 44	
Income from sale of gas,		\$15,132 84
residuals,		1,584 53
sale of electric light and power,		14,393 03
Balance to profit and loss, { gas,	400 47	
{ electric,	1,645 59	
	\$31,110 40	\$31,110 40

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$9,029 57
Balance of gas manufacturing account,		400 47
Balance of electric manufacturing account,		1,645 59
Interest paid,	\$3,870 84	
Depreciation,	564 72	
Other items,	486 72	
Balance June 30, 1898,	6,153 35	
	\$11,075 63	\$11,075 63

COHASSET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,221 39
Steam plant,	9,182 32
Electric plant,	16,373 83
Electric lines,	14,840 69
Transformers,	2,176 27
Meters,	307 40
Due for light and power,	776 95
Fuel on hand,	175 00
Oil and waste on hand,	29 74
Incandescent lamps on hand,	10 40
Cash on hand,	1,026 23
Investments,	972 50
Total assets, as per books of the company,	<u>\$50,093 22</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	13,000 00
Interest due but not paid,	37 50
Depreciation fund,	3,800 00
Total liabilities, as per books of the company,	<u>\$46,837 50</u>
Profit and loss balance,	3,255 72
	<u>\$50,093 22</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$6,171 08	
Income from sale of light and power,		\$8,727 08
Balance to profit and loss,	2,556 00	
	<u>\$8,727 08</u>	<u>\$8,727 08</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$2,927 22
Balance of manufacturing account,		2,556 00
Other items of income,		122 50
Interest paid,	\$650 00	
Dividends declared,	1,200 00	
Depreciation fund,	500 00	
Balance June 30, 1898,	3,255 72	
	<u>\$5,605 72</u>	<u>\$5,605 72</u>

COTTAGE CITY GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$2,700 00
Machinery and manufacturing appliances (gas),	5,186 96
Street mains (gas),	10,000 00
Meters (gas),	1,629 25
Due for gas,	175 40
Gas coal on hand,	39 30
Enrichers on hand,	89 51
Other gas materials on hand,	303 17

Stoves on hand,	\$108 50
Gas fixtures on hand,	185 89
Real estate (electric),	4,031 49
Steam plant (electric),	4,034 07
Electric plant,	901 12
Electric lines,	2,012 25
Arc lamps,	807 82
Carbons on hand,	40 50
Oil and waste on hand,	25 80
Globes on hand,	12 65
Other electric materials on hand,	78 25
Sundry accounts due the company,	124 48
Office furniture,	89 00
Cash on hand,	599 94
Total assets, as per books of the company,	<u>\$33,175 35</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	2,357 68
Unpaid bills,	4,034 51
Depreciation fund,	920 64
Total liabilities, as per books of the company,	<u>\$32,362 83</u>
Profit and loss balance,	812 52
	<u>\$33,175 35</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$3,330 24	
{ electric,	3,447 27	
Income from sale of gas,		\$3,730 32
sale of electric light and power,		3,702 43
Balance to profit and loss, { gas,	400 08	
{ electric,	255 16	
	<u>\$7,432 75</u>	<u>\$7,432 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$920 64
Balance of gas manufacturing account,		400 08
Balance of electric manufacturing account,		255 16
Jobbing account,		257 53
Interest paid,	\$100 25	
Depreciation fund,	920 64	
Balance June 30, 1898,	812 52	
	<u>\$1,833 41</u>	<u>\$1,833 41</u>

DANVERS GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	7,461 39
Street mains,	10,000 00
Meters,	950 97
Due for gas,	543 00
Gas coal on hand,	799 50
Coke on hand,	120 00
Tar on hand,	180 00

Enrichers on hand,	\$103 70
Sundry accounts due the company,	20 00
Cash on hand,	1,601 74
Notes receivable,	1,500 00
Total assets, as per books of the company,	<u>\$26,280 30</u>

LIABILITIES.

Capital stock,	\$20,000 00
Unpaid bills,	531 61
Total liabilities, as per books of the company,	<u>\$20,531 61</u>
Profit and loss balance,	5,748 69
	<u>\$26,280 30</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,867 84	
Income from sale of gas,		\$5,797 75
residuals,		417 02
other sources,		24 00
Balance to profit and loss,	370 93	
	<u>\$6,238 77</u>	<u>\$6,238 77</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$5,597 38
Balance of manufacturing account,		370 93
Interest received,		68 40
Jobbing account,		111 98
Depreciation,	\$400 00	
Balance June 30, 1898,	5,748 69	
	<u>\$6,148 69</u>	<u>\$6,148 69</u>

DEDHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$14,864 38
Steam plant,	16,226 97
Electric plant,	13,671 43
Electric lines,	66,708 08
Transformers,	7,776 97
Meters,	2,998 78
Arc lamps,	5,560 07
Due for light and power,	3,383 03
Fuel on hand,	360 00
Carbons on hand,	8 00
Oil and waste on hand,	24 97
Incandescent lamps on hand,	597 70
Globes on hand,	33 00
Other materials on hand,	181 53
Motors on hand,	118 00
Interest and insurance prepaid,	340 78
Horses, wagons, etc.,	906 80
Sundry accounts due the company,	256 50
Office furniture,	16 00
Cash on hand,	107 69
Notes receivable,	292 54
Investments,	10,000 00
Total assets, as per books of the company,	<u>\$144,433 22</u>

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	57,000 00
Notes payable,	21,175 93
Unpaid bills,	1,210 53
Interest accrued but not due,	602 50
Total liabilities, as per books of the company,	\$139,988 96
Profit and loss balance,	4,444 26
	<u>\$144,433 22</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,788 28	
Income from sale of light and power,		\$19,345 47
other sources,		74 00
Balance to profit and loss,	7,631 19	
	<u>\$19,419 47</u>	<u>\$19,419 47</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$2,773 19
Balance of manufacturing account,		7,631 19
Interest paid,	\$3,560 12	
Dividends declared,	2,400 00	
Balance June 30, 1898,	4,444 26	
	<u>\$10,404 38</u>	<u>\$10,404 38</u>

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$7,369 87
Machinery and manufacturing appliances,	11,043 18
Street mains,	27,259 10
Meters,	2,887 97
Due for gas,	1,605 70
Gas coal on hand,	1,080 00
Coke on hand,	264 50
Tar on hand,	714 63
Other materials on hand,	220 00
Stoves and gas fixtures on hand,	1,143 90
Horses, wagons, etc.,	397 87
Sundry accounts due the company,	801 95
Office furniture,	149 50
Cash on hand,	608 44
Total assets, as per books of the company,	\$55,546 61
Profit and loss balance,	50,760 56
	<u>\$106,307 17</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	8,500 00
Notes payable,	17,320 00
Unpaid bills,	250 00
Interest accrued but not due,	237 17
Total liabilities, as per books of the company,	\$106,307 17

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,432 75	
Income from sale of gas,		\$15,422 55
residuals,		1,472 83
other sources,		37 00
Balance to profit and loss,	5,499 63	
	<u>\$16,932 38</u>	<u>\$16,932 38</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$57,272 06	
Balance of manufacturing account,		\$5,499 63
Rents,		38 00
Stock reduction,		3,080 00
Other items of income,		7 25
Interest paid,	954 53	
Jobbing account,	795 49	
Other items,	363 36	
Balance June 30, 1898,		50,760 56
	<u>\$59,385 44</u>	<u>\$59,385 44</u>

DORCHESTER GAS LIGHT COMPANY.

ASSETS.

Real estate, machinery, manufacturing appliances and street mains,	\$742,850 77
Meters,	48,959 50
Due for gas,	27,828 41
Gas on hand,	115 71
Other materials on hand,	3,835 84
Stoves on hand,	65,323 11
Horses, wagons, etc.,	921 17
Sundry accounts due the company,	5,297 25
Office furniture,	344 28
Cash on hand,	12,360 70
Work in process,	1,927 30
Total assets, as per books of the company,	<u>\$909,764 04</u>

LIABILITIES.

Capital stock,	\$519,600 00
Notes payable,	84,000 00
Unpaid bills,	8,539 88
Deposits,	3,004 30
Premium account,	29,988 92
Amounts due from the company, not included above,	47,483 39
Total liabilities, as per books of the company,	<u>\$692,616 49</u>
Profit and loss balance,	217,147 55
	<u>\$909,764 04</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$151,754 51	
Income from sale of gas,		\$196,414 40
Balance to profit and loss,	44,659 89	
	<u>\$196,414 40</u>	<u>\$196,414 40</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$221,675 14
Balance of manufacturing account,		44,659 89
Rents,		246 00
Interest paid,	\$2,669 48	
Dividends declared,	46,764 00	
Balance June 30, 1898,	217,147 55	
	<hr/>	<hr/>
	\$266,581 03	\$266,581 03

EAST BOSTON GAS COMPANY.

ASSETS.

Real estate,	\$109,692 23
Machinery and manufacturing appliances,	72,821 24
Street mains,	66,509 15
Meters,	12,460 79
Due for gas,	6,863 30
Gas coal on hand,	3,301 22
Coke on hand,	300 00
Tar on hand,	2,285 00
Enrichers on hand,	47 50
Purifying materials on hand,	205 00
Other materials on hand,	398 84
Stoves on hand,	120 31
Gas fixtures on hand,	514 19
Horses, wagons, etc.,	622 23
Sundry accounts due the company,	1,209 75
Office furniture,	419 70
Cash on hand,	8,443 05
Investments,	10,700 00
	<hr/>
Total assets, as per books of the company,	\$296,913 50

LIABILITIES.

Capital stock,	\$220,000 00
Unpaid bills,	2,495 00
Deposits,	1,175 31
	<hr/>
Total liabilities, as per books of the company,	\$223,670 31
Profit and loss balance,	73,243 19
	<hr/>
	\$296,913 50

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$48,778 92	
Income from sale of gas,		\$71,846 41
residuals,		10,483 93
other sources,		204 50
Balance to profit and loss,	33,755 92	
	<hr/>	<hr/>
	\$82,534 84	\$82,534 84

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$61,044 94
Balance of manufacturing account,		33,755 92
Interest received,		1,229 00
Jobbing account,		339 88
Other items of income,		620 00
Interest paid,	\$424 84	
Dividends declared,	22,000 00	
Depreciation,	1,321 71	
Balance June 30, 1898,	73,243 19	
	<hr/>	<hr/>
	\$96,989 74	\$96,989 74

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas),	\$9,500 00
Machinery and manufacturing appliances (gas),	10,500 00
Street mains (gas),	8,000 00
Meters (gas),	500 00
Due for gas,	682 92
Gas coal on hand,	68 00
Coke on hand,	30 00
Tar on hand,	44 50
Enrichers on hand,	203 00
Purifying materials on hand,	45 00
Other gas materials on hand,	35 00
Real estate (electric),	2,000 00
Steam plant (electric),	2,500 00
Electric plant,	5,000 00
Due for electric light and power,	656 25
Fuel on hand (electric),	56 25
Carbons on hand,	44 80
Oil and waste on hand,	16 00
Globes on hand,	4 50
Other electric materials on hand,	171 94
Cash on hand,	741 54
Notes receivable,	37 60
	<hr/>
Total assets, as per books of the company,	\$40,837 30

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	5,000 00
	<hr/>
Total liabilities, as per books of the company,	\$35,000 00
Profit and loss balance,	5,837 30
	<hr/>
	\$40,837 30

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$6,714 93	
{ electric,	1,898 64	
Income from sale of gas,		\$6,728 30
residuals,		630 90
other sources (gas),		50 00
sale of electric light and power,		2,625 00
Balance to profit and loss, { gas,	694 27	
{ electric,	726 36	
	<hr/>	<hr/>
	\$10,034 20	\$10,034 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$6,166 67
Balance of gas manufacturing account,		694 27
Balance of electric manufacturing account,		726 36
Interest paid,	\$250 00	
Dividends declared,	1,500 00	
Balance June 30, 1898,	5,837 30	
	<hr/>	<hr/>
	\$7,587 30	\$7,587 30

EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.

Real estate,	\$928,212 62
Steam plant,	724,261 95
Electric plant,	580,999 64
Electric lines,	1,573,068 71
Meters,	69,214 93
Arc lamps,	34,403 66
Due for light and power,	56,394 52
Fuel on hand,	3,481 11
Incandescent lamps on hand,	3,281 28
Other materials on hand,	58,261 87
Sundry accounts due the company,	5,322 46
Cash on hand,	106,846 83
Notes receivable,	36,596 92
	<hr/>
Total assets, as per books of the company,	\$4,180,346 50

LIABILITIES.

Capital stock,	\$3,744,000 00
Bonds issued,	180,000 00
Unpaid bills,	3,892 93
Deposits,	695 80
Unpaid dividends,	74,880 00
Reserved fund,	120,000 00
Amounts due from the company, not included above,	31,533 84
	<hr/>
Total liabilities, as per books of the company,	\$4,155,002 57
Profit and loss balance,	25,343 93
	<hr/>
	\$4,180,346 50

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$474,988 27	
Income from sale of light and power,		\$909,213 12
other sources,		9,678 70
Balance to profit and loss,	443,903 55	
	<u>\$918,891 82</u>	<u>\$918,891 82</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$102,185 06
Balance of manufacturing account,		443,903 55
Interest received,		2,745 45
Premium account,		65,671 75
Royalties, etc.,		3,051 80
Other items of income,		6,114 31
Interest paid,	\$19 44	
Dividends declared,	271,415 50	
Construction charged off,	12,030 60	
Depreciation,	60,000 00	
License account,	237,545 00	
Wiring account,	17,317 45	
Balance June 30, 1898,	25,343 93	
	<u>\$623,671 92</u>	<u>\$623,671 92</u>

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate,	\$53,861 34
Steam plant,	37,912 47
Electric plant,	36,233 43
Electric lines,	138,700 70
Meters,	13,318 09
Patent rights,	19,000 00
Due for light and power,	12,434 81
Incandescent lamps on hand,	297 04
Motors on hand,	247 61
Electric fixtures on hand,	3,527 43
Horses, wagons, tools and instruments,	9,034 48
Sundry accounts due the company,	318 86
Cash on hand,	1,172 15
Notes receivable,	221 08
Insurance,	1,230 43
Total assets, as per books of the company,	<u>\$327,509 92</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	100,000 00
Notes payable,	75,000 00
Interest accrued but not due,	2,500 00
Taxes advanced,	914 47
Depreciation fund,	45,943 88
Amounts due from the company, not included above,	3,151 57
Total liabilities, as per books of the company,	<u>\$327,509 92</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$45,052 27	
Income from sale of light and power,		\$68,450 43
Balance to profit and loss,	23,398 16	
	<u>\$68,450 43</u>	<u>\$68,450 43</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,		\$23,398 16
Interest received,		2,018 58
Other items of income,		15 55
Interest paid,	\$14,199 02	
Dividends declared,	6,000 00	
Depreciation fund,	3,358 27	
Other items,	1,875 00	
	<u>\$25,432 29</u>	<u>\$25,432 29</u>

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$67,000 00
Steam plant,	93,318 00
Electric plant,	79,956 00
Electric lines,	132,211 18
Meters,	3,036 55
Due for light and power,	13,028 89
Motors on hand,	5,798 54
Cash on hand,	3,096 71
Total assets, as per books of the company,	<u>\$397,445 87</u>

LIABILITIES.

Capital stock,	\$350,000 00
Notes payable,	30,000 00
Unpaid bills,	5,797 03
Total liabilities, as per books of the company,	<u>\$385,797 03</u>
Profit and loss balance,	11,648 84
	<u>\$397,445 87</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$130,537 98	
Income from sale of light and power,		\$158,566 74
Balance to profit and loss,	28,028 76	
	<u>\$158,566 74</u>	<u>\$158,566 74</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$11,200 41
Balance of manufacturing account,		28,028 76
Interest paid,	\$1,330 33	
Dividends declared,	26,250 00	
Balance June 30, 1898,	11,648 84	
	<u>\$39,229 17</u>	<u>\$39,229 17</u>

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate,	\$205,635 86
Machinery and manufacturing appliances,	103,698 97
Street mains,	212,669 50
Meters,	46,177 16
Due for gas,	9,062 81
Gas coal on hand,	1,495 67
Enrichers on hand,	766 60
Purifying materials on hand,	248 90
Other materials on hand,	5,650 72
Stoves on hand,	5,365 27
Gas fixtures on hand,	2,440 97
Gas engines,	514 61
Sundry accounts due the company,	9,281 58
Office furniture,	837 88
Cash on hand,	14,271 18
Investments, small improvements,	3,431 13
Total assets, as per books of the company,	<u>\$621,548 81</u>

LIABILITIES.

Capital stock,	\$450,000 00
Notes payable,	33,516 18
Unpaid bills	11,396 05
Deposits,	779 68
Interest due but not paid,	501 00
Total liabilities, as per books of the company,	<u>\$496,192 91</u>
Profit and loss balance,	125,355 90
	<u>\$621,548 81</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$82,627 41	
Income from sale of gas,		\$144,842 26
residuals,		155 92
other sources,		226 70
Balance to profit and loss,	62,597 47	
	<u>\$145,224 88</u>	<u>\$145,224 88</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$145,934 93
Balance of manufacturing account,		62,597 47
Rents,		149 50
Jobbing account,		1,272 71
Other items of income,		72 10
Interest paid,	\$1,934 58	
Dividends declared,	36,000 00	
Depreciation,	46,000 00	
Other items,	736 23	
Balance June 30, 1898,	125,355 90	
	<u>\$210,026 71</u>	<u>\$210,026 71</u>

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate (gas),	\$16,046 27
Machinery and manufacturing appliances (gas),	17,987 45
Street mains (gas),	16,000 00
Meters (gas),	5,800 00
Due for gas,	1,341 39
Gas coal on hand,	1,125 00
Tar on hand,	200 00
Enrichers on hand,	200 00
Stoves on hand,	402 92
Real estate (electric),	22,705 85
Steam plant (electric),	9,783 45
Electric plant,	43,566 09
Electric lines,	35,600 54
Transformers,	6,048 52
Meters (electric),	2,112 11
Arc lamps,	10,672 00
Due for electric light and power,	1,031 21
Fuel on hand (electric),	555 00
Carbons on hand,	285 00
Cash on hand,	2,350 08
Notes receivable,	175 00
Total assets, as per books of the company,	<u>\$193,987 88</u>

LIABILITIES.	
Capital stock,	\$150,000 00
Notes payable,	43,000 00
Deposits,	465 00
Total liabilities, as per books of the company,	<u>\$193,465 00</u>
Profit and loss balance,	522 88
	<u>\$193,987 88</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, { gas,	{ electric,	\$25,101 38	
		37,446 07	
Income from sale of gas,			\$35,854 08
residuals,			5,143 61
sale of electric light and power,			50,182 81
other sources (electric),			240 43
Balance to profit and loss, { gas,	{ electric,	15,896 31	
		12,977 17	
		<u>\$91,420 93</u>	<u>\$91,420 93</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance of gas manufacturing account,			\$15,896 31
Balance of electric manufacturing account,			12,977 17
From depreciation account,			549 63
Other items of income,			32 14
Interest paid,		\$1,699 63	
Dividends declared,		15,000 00	
Depreciation,		12,093 98	
Other items,		138 76	
Balance June 30, 1893,		522 88	
		<u>\$29,455 25</u>	<u>\$29,455 25</u>

FOXBOROUGH ELECTRIC COMPANY.

(Not incorporated.)

ASSETS.

Real estate,	\$2,200 00
Steam plant,	6,800 82
Electric plant,	2,335 23
Electric lines,	4,943 69
Transformers,	809 24
Meters,	755 00
Arc lamps,	150 00
Due for light and power,	74 62
Incandescent lamps on hand,	168 00
Cash on hand,	408 78

Total assets, as per books of the company,	\$18,645 38
Profit and loss balance,	199 54

\$18,844 92

LIABILITIES.

Capital invested,	\$16,344 92
Notes payable,	2,500 00

Total liabilities, as per books of the company,	\$18,844 92
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$348 50	
Income from sale of light and power,		\$198 96
Balance to profit and loss,		149 54
	<u>\$348 50</u>	<u>\$348 50</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,	\$149 54	
Interest paid,	50 00	
Balance June 30, 1898,		\$199 54
	<u>\$199 54</u>	<u>\$199 54</u>

FRAMINGHAM ELECTRIC COMPANY.

ASSETS.

Real estate,	\$12,902 87
Steam plant,	24,890 14
Electric plant,	56,033 72
Electric lines,	79,666 01
Transformers,	3,088 96
Meters,	3,059 60
Arc lamps,	1,325 00
Due for light and power,	3,739 55
Fuel on hand,	113 67
Carbons on hand,	26 48
Oil and waste on hand,	3 66
Incandescent lamps on hand,	50 56
Globes on hand,	29 35
Other materials on hand,	951 80
Motors on hand,	3,062 35

Electric fixtures on hand,	\$49 89
Sundry accounts due the company,	97 34
Office furniture,	168 00
Cash on hand,	251 43
Total assets, as per books of the company,	<u>\$189,510 38</u>

LIABILITIES.

Capital stock,	\$80,000 00
Bonds issued,	50,000 00
Notes payable,	10,610 01
Unpaid bills,	34,670 49
Interest due but not paid,	1,321 36
Total liabilities, as per books of the company,	<u>\$176,601 86</u>
Profit and loss balance,	12,908 52
	<u>\$189,510 38</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,658 80	
Income from sale of light and power,		\$20,650 70
Balance to profit and loss,	7,991 90	
	<u>\$20,650 70</u>	<u>\$20,650 70</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$8,310 71
Balance of manufacturing account,		7,991 90
Interest paid,	\$3,394 09	
Balance June 30, 1898,	12,908 52	
	<u>\$16,302 61</u>	<u>\$16,302 61</u>

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Real estate,	\$32,565 46
Machinery and manufacturing appliances,	34,640 70
Street mains,	31,441 47
Meters,	4,053 95
Due for gas,	1,683 48
Gas coal on hand,	340 00
Wood on hand,	2 00
Tools on hand,	847 47
Purifying materials on hand,	248 69
Other materials on hand,	1,593 83
Stoves and gas fixtures on hand,	5,163 96
Patent rights,	40,000 00
Horses, wagons, etc.,	366 75
Sundry accounts due the company,	1,639 74
Office furniture,	1,069 71
Cash on hand,	35 30
Total assets, as per books of the company,	<u>\$155,692 51</u>
Profit and loss balance,	61,687 28
	<u>\$217,379 79</u>

LIABILITIES.

Capital stock,	\$75,000 00
Bonds issued,	75,000 00
Notes payable,	34,457 32
Unpaid bills,	1,872 47
Interest due, but not paid,	31,050 00
Total liabilities, as per books of the company,	<u>\$217,379 79</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$10,301 37	
Income from sale of gas,		\$8,869 76
other sources,		141 61
Balance to profit and loss,		1,290 00
	<u>\$10,301 37</u>	<u>\$10,301 37</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$55,266 45	
Balance of manufacturing account,	1,290 00	
Jobbing account,		\$438 38
Interest paid,	4,617 24	
Depreciation,	95 76	
Other items,	856 21	
Balance June 30, 1898,		61,687 28
	<u>\$62,125 66</u>	<u>\$62,125 66</u>

FRANKLIN.

(See Union Electric Light Company.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turner's Falls.)

ASSETS.

Electric plant,	\$5,100 00
Electric lines,	2,600 00
Transformers,	1,100 00
Arc lamps,	1,200 00
Cash on hand,	2,748 95
Total assets, as per books of the company,	<u>\$12,748 95</u>

LIABILITIES.

Capital stock,	\$10,000 00
Total liabilities, as per books of the company,	<u>\$10,000 00</u>
Profit and loss balance,	2,748 95
	<u>\$12,748 95</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,956 50	
Income from sale of light and power,		\$3,820 56
Balance to profit and loss,	864 06	
	<u>\$3,820 56</u>	<u>\$3,820 56</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$2,584 89
Balance of manufacturing account,		864 06
Dividends declared,	\$700 00	
Balance June 30, 1898,	2,748 95	
	<u>\$3,448 95</u>	<u>\$3,448 95</u>

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$8,100 00
Steam plant,	14,943 61
Electric plant,	10,442 30
Electric lines,	13,079 91
Transformers,	1,873 14
Meters,	2,274 11
Arc lamps,	2,573 38
Due for light and power,	1,808 68
Fuel on hand,	306 00
Carbons on hand,	117 00
Oil and waste on hand,	40 56
Incandescent lamps on hand,	249 55
Globes on hand,	14 41
Other materials on hand,	404 40
Cash on hand,	38 92
Notes receivable,	167 56
Investments,	518 00
Total assets, as per books of the company,	<u>\$56,951 53</u>

LIABILITIES.

Capital stock,	\$30,000 00
Notes payable,	5,600 00
Unpaid bills,	825 30
Reserved fund,	15,000 00
Total liabilities, as per books of the company,	<u>\$51,425 30</u>
Profit and loss balance,	5,526 23
	<u>\$56,951 53</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$16,476 49	
Income from sale of light and power,		\$22,128 95
other sources,		118 65
Balance to profit and loss,	5,771 11	
	<u>\$22,247 60</u>	<u>\$22,247 60</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$8,680 89
Balance of manufacturing account,		5,771 11
Jobbing account,		18 96
Interest paid,	\$262 10	
Dividends declared,	2,500 00	
Depreciation,	6,149 08	
Other items,	33 55	
Balance June 30, 1898,	5,526 23	
	<u>\$14,470 96</u>	<u>\$14,470 96</u>

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Real estate,	\$5,972 28
Machinery and manufacturing appliances,	13,600 00
Street mains,	22,463 99
Meters,	1,914 99
Due for gas,	1,108 42
Stoves and gas fixtures on hand,	680 00
Sundry accounts due the company,	287 88
Cash on hand,	29 97

Total assets, as per books of the company, \$46,057 53

LIABILITIES.

Capital stock,	\$26,200 00
Bonds issued,	15,500 00
Notes payable,	2,710 00
Unpaid bills,	180 64

Total liabilities, as per books of the company, \$44,590 64

Profit and loss balance, 1,466 89

\$46,057 53

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,821 92	
Income from sale of gas,		\$8,876 52
Balance to profit and loss,	2,054 60	
	\$8,876 52	\$8,876 52

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$3,076 91
Balance of manufacturing account,		2,054 60
Jobbing account,		307 07
Interest paid,	\$894 78	
Dividends declared,	1,310 00	
Depreciation,	1,459 34	
Other items,	307 57	
Balance June 30, 1898,	1,466 89	
	\$5,438 58	\$5,438 58

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate,	\$38,391 68
Steam plant,	33,735 20
Electric plant,	36,317 59
Electric lines,	48,084 65
Meters,	1,074 06
Due for light and power,	6,263 49
Fuel on hand,	1,086 02
Carbons on hand,	48 00
Oil and waste on hand,	34 95
Incandescent lamps on hand,	149 43

Globes on hand,	\$7 28
Other materials on hand,	78 87
Horses, wagons, etc.,	300 00
Sundry accounts due the company,	1,299 04
Office furniture and tools,	567 02
Cash on hand,	1,198 32
Insurance,	300 00
Investments,	33 00
Total assets, as per books of the company,	\$168,968 60

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	48,000 00
Notes payable,	53,000 00
Unpaid bills,	2,968 35
Interest accrued but not due,	1,220 00
Total liabilities, as per books of the company,	\$155,188 35
Profit and loss balance,	13,780 25
	\$168,968 60

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$19,467 66	
Income from sale of light and power,		\$29,575 83
other sources,		141 68
Balance to profit and loss,	10,249 85	
	\$29,717 51	\$29,717 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$13,648 83
Balance of manufacturing account,		10,249 85
Rents,		348 45
Jobbing account,		121 63
Interest paid,	\$5,360 21	
Depreciation,	5,000 00	
Other items,	228 30	
Balance June 30, 1898,	13,780 25	
	\$24,368 76	\$24,368 76

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate, machinery, manufacturing appliances, street mains, meters,	\$80,000 00
Due for gas,	4,557 22
Gas coal on hand,	3,370 50
Gas on hand,	121 20
Tar on hand,	420 00
Other materials on hand,	480 00
Stoves on hand,	200 00
Gas fixtures on hand,	635 00
Horses, wagons, etc.,	225 00
Sundry accounts due the company,	4,584 01
Cash on hand,	82 53
Notes receivable,	3,376 43
Total assets, as per books of the company,	\$98,051 89

LIABILITIES.

Capital stock,	\$80,000 00
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Total liabilities, as per books of the company,	\$80,000 00
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Profit and loss balance,	18,051 89
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	\$98,051 89
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$23,564 44	
Income from sale of gas,		\$34,143 38
residuals,		5,204 92
Balance to profit and loss,	15,783 86	
	\$39,348 30	\$39,348 30

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$18,485 73
Balance of manufacturing account,		15,783 86
Interest received,		24 25
Rents,		2,774 37
Jobbing account,		50 79
Other items of income,		151 03
Interest paid,	\$225 00	
Dividends declared,	9,600 00	
Depreciation,	9,393 14	
Balance June 30, 1898,	18,051 89	
	\$37,270 03	\$37,270 03

GRAFTON ELECTRIC COMPANY.

ASSETS.

Real estate,	\$500 00
Steam plant,	2,500 00
Electric plant,	9,501 25
Electric lines,	772 49
Transformers,	395 75
Due for light and power,	871 30
Incandescent lamps on hand,	63 75
Sundry accounts due the company,	178 81
Office furniture,	19 50
Cash on hand,	119 99

Total assets, as per books of the company,	\$14,922 84
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LIABILITIES.

Capital stock,	\$10,000 00
Notes payable,	2,600 00
Unpaid bills,	445 35

Total liabilities, as per books of the company,	\$13,045 35
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Profit and loss balance,	1,877 49
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	\$14,922 84
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,381 50	
Income from sale of light and power,		\$4,627 05
Balance to profit and loss,	1,245 55	
	<u>\$4,627 05</u>	<u>\$4,627 05</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$2,945 94
Balance of manufacturing account,		1,245 55
Interest paid,	\$114 00	
Dividends declared,	200 00	
Depreciation,	2,000 00	
Balance June 30, 1898,	1,877 49	
	<u>\$4,191 49</u>	<u>\$4,191 49</u>

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$1,560 00
Steam plant,	5,881 38
Electric plant,	16,078 30
Electric lines,	22,243 64
Transformers,	1,894 06
Meters,	1,690 65
Due for light and power,	1,839 56
Fuel on hand,	52 50
Oil and waste on hand,	7 48
Incandescent lamps on hand,	36 70
Other materials on hand,	182 71
Electric fixtures on hand,	119 52
Horses, wagons, etc.,	88 07
Sundry accounts due the company,	250 26
Office furniture,	60 00
Cash on hand,	10 43
Total assets, as per books of the company,	<u>\$51,995 26</u>

LIABILITIES.

Capital stock,	\$23,800 00
Bonds issued,	15,000 00
Notes payable,	5,480 67
Unpaid bills,	1,545 62
Amounts due from the company, not included above,	675 00
Total liabilities, as per books of the company,	<u>\$46,501 29</u>
Profit and loss balance,	5,493 97
	<u>\$51,995 26</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,690 94	
Income from sale of light and power,		\$11,830 29
Balance to profit and loss,	4,139 35	
	<u>\$11,830 29</u>	<u>\$11,830 29</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$2,638 69
Balance of manufacturing account,		4,139 35
Interest paid,	\$1,284 07	
Balance June 30, 1898,	5,493 97	
	<hr/> \$6,778 04	<hr/> \$6,778 04

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$8,068 64
Steam plant,	22,115 56
Electric plant,	13,171 44
Electric lines,	11,918 01
Transformers,	1,606 00
Meters,	3,674 45
Arc lamps,	1,522 91
Due for light and power,	2,031 77
Fuel on hand,	146 00
Carbons on hand,	98 00
Oil and waste on hand,	16 45
Incandescent lamps on hand,	564 24
Globes on hand,	10 00
Other materials on hand,	703 90
Sundry accounts due the company,	650 18
Cash on hand,	1,043 46
Total assets, as per books of the company,	<hr/> \$67,341 01

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	25,000 00
Notes payable,	4,000 00
Unpaid bills,	1,363 64
Total liabilities, as per books of the company,	<hr/> \$60,363 64
Profit and loss balance,	6,977 37
	<hr/> \$67,341 01

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,453 06	
Income from sale of light and power,		\$17,139 43
other sources,		330 16
Balance to profit and loss,	5,016 53	
	<hr/> \$17,469 59	<hr/> \$17,469 59

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$6,224 37
Balance of manufacturing account,		5,016 53
Depreciation fund,		3,000 00
Jobbing account,		148 25
Interest paid,	\$711 78	
Dividends declared,	1,200 00	
Depreciation,	5,500 00	
Balance June 30, 1898,	6,977 39	
	<hr/> \$14,389 15	<hr/> \$14,389 15

GREENFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$16,608 47
Machinery and manufacturing appliances,	28,000 00
Street mains,	5,474 21
Meters,	2,137 15
Due for gas,	1,047 65
Gas coal on hand,	230 00
Coke on hand,	50 00
Tar on hand,	210 00
Enrichers on hand,	160 00
Purifying materials on hand,	19 00
Other materials on hand,	155 00
Stoves and gas fixtures on hand,	55 72
Sundry accounts due the company,	173 56
Cash on hand,	1,214 41
Total assets, as per books of the company,	<u>\$55,535 17</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	1,000 00
Total liabilities, as per books of the company,	<u>\$51,000 00</u>
Profit and loss balance,	4,535 17

\$55,535 17

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,609 56	
Income from sale of gas,		\$8,351 16
residuals,		475 45
Balance to profit and loss,	3,217 05	
	<u>\$8,826 61</u>	<u>\$8,826 61</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$3,398 86
Balance of manufacturing account,		3,217 05
Jobbing account,		130 17
Interest paid,	\$50 00	
Dividends declared,	2,040 00	
Depreciation,	120 91	
Balance June 30, 1898,	4,535 17	
	<u>\$6,746 08</u>	<u>\$6,746 08</u>

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate,	\$49,572 98
Steam plant,	52,326 63
Electric plant,	72,866 08
Electric lines,	64,366 89
Transformers,	5,567 98
Meters,	2,899 07
Arc lamps,	12,957 05

Due for light and power,	\$6,027 86
Fuel on hand,	4,217 90
Carbons on hand,	158 50
Oil and waste on hand,	47 43
Incandescent lamps on hand,	227 06
Globes on hand,	15 75
Other materials on hand,	1,906 42
Horses, wagons, etc.,	593 00
Sundry accounts due the company,	578 69
Office furniture,	655 17
Cash on hand,	7,181 30
Total assets, as per books of the company,	<u>\$282,165 76</u>

LIABILITIES.

Capital stock,	\$127,500 00
Bonds issued,	85,000 00
Notes payable,	800 00
Unpaid bills,	364 38
Depreciation fund,	20,000 00
Total liabilities, as per books of the company,	<u>\$233,664 38</u>
Profit and loss balance,	48,501 38
	<u>\$282,165 76</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$30,952 74	
Income from sale of light and power,		\$59,378 61
Balance to profit and loss,	28,425 87	
	<u>\$59,378 61</u>	<u>\$59,378 61</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$39,267 93
Balance of manufacturing account,		28,425 87
Rents,		138 00
Jobbing account,		869 02
Other items of income,		110 63
Interest paid,	\$5,230 00	
Dividends declared,	8,925 00	
Depreciation fund,	5,000 00	
Depreciation,	1,107 38	
Other items,	47 69	
Balance June 30, 1898,	48,501 38	
	<u>\$68,811 45</u>	<u>\$68,811 45</u>

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$55,375 00
Machinery and manufacturing appliances,	150,000 00
Street mains,	100,000 00
Meters,	25,799 05
Due for gas,	10,193 06
Gas coal on hand,	3,991 96
Enrichers on hand,	1,111 68
Purifying materials on hand,	300 00
Other materials on hand,	2,327 85

Stoves on hand,	\$623 63
Horses, wagons, etc.,	800 00
Sundry accounts due the company,	291 72
Cash on hand,	10,967 63
Notes receivable,	11,797 50
Investments,	16,000 00

Total assets, as per books of the company, \$389,579 08

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	25,000 00
Unpaid bills,	3,354 43
Interest due but not paid,	352 78
Surplus fund,	260,000 00

Total liabilities, as per books of the company, \$363,707 21

Profit and loss balance, 25,871 87

\$389,579 08

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$64,848 34	
Income from sale of gas,		\$105,526 70
Balance to profit and loss,	40,678 36	
	\$105,526 70	\$105,526 70

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$204,973 00
Balance of manufacturing account,		40,678 36
Interest received,		1,073 93
Rents,		619 83
Revaluation of plant,		81,681 39
Other items of income,		119 68
Interest paid,	\$1,237 11	
Dividends declared,	37,500 00	
Surplus fund,	260,000 00	
Depreciation,	1,943 17	
Other items,	2,594 04	
Balance June 30, 1898,	25,871 87	
	\$329,146 19	\$329,146 19

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$59,877 29	
{ electric,	25,894 54	
Income from sale of gas,		\$80,472 04
residuals,		7,054 07
other sources (gas),		10 00
sale of electric light and power,		56,401 41
other sources (electric),		331 13
Balance to profit and loss, { gas,	27,658 82	
{ electric,	30,838 00	
	\$144,268 65	\$144,268 65

HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$47,185 15
Steam plant,	72,762 01
Electric plant,	42,833 85
Electric lines,	60,490 30
Transformers,	17,266 58
Meters,	6,090 76
Arc lamps,	12,789 03
Due for light and power,	8,555 60
Fuel on hand,	1,976 16
Carbons on hand,	14 30
Oil and waste on hand,	22 99
Incandescent lamps on hand,	614 60
Globes on hand,	91 87
Other materials on hand,	1,232 18
Moving account,	5,514 14
Horses, wagons, etc.,	1,073 17
Sundry accounts due the company,	7,902 48
Office furniture,	87 20
Cash on hand,	575 53
Interest and insurance,	1,488 76
Total assets, as per books of the company,	<u>\$288,566 66</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	71,000 00
Notes payable,	109,188 69
Unpaid bills,	2,680 12
Interest accrued but not due,	697 85
Total liabilities, as per books of the company,	<u>\$283,566 66</u>
Profit and loss balance,	5,000 00
	<u>\$288,566 66</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$33,034 81	
Income from sale of light and power,		\$64,174 10
other sources,		248 00
Balance to profit and loss,	31,387 29	
	<u>\$64,422 10</u>	<u>\$64,422 10</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$779 93
Balance of manufacturing account,		31,387 29
Interest paid,	\$10,237 09	
Depreciation,	16,930 13	
Balance June 30, 1898,	5,000 00	
	<u>\$32,167 22</u>	<u>\$32,167 22</u>

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,700 00
Machinery and manufacturing appliances,	7,773 97
Street mains,	5,372 32
Meters,	2,128 55
Due for gas,	949 88
Gas coal on hand,	10 00
Enrichers on hand,	231 00
Cash on hand,	1,728 52
Investments,	500 00
Total assets, as per books of the company,	\$22,394 24
Profit and loss balance,	5,156 76
	<u>\$27,551 00</u>

LIABILITIES.

Capital stock,	\$16,000 00
Bonds issued,	8,000 00
Notes payable,	3,500 00
Unpaid dividends,	51 00
Total liabilities, as per books of the company,	<u>\$27,551 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,767 64	
Income from sale of gas,		\$6,845 79
Balance to profit and loss,	3,078 15	
	<u>\$6,845 79</u>	<u>\$6,845 79</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$6,664 91	
Balance of manufacturing account,		\$3,078 15
Rents,		80 00
Interest paid,	480 00	
Dividends declared,	1,120 00	
Balance June 30, 1898,		5,156 76
	<u>\$8,264 91</u>	<u>\$8,264 91</u>

JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$104,096 50
Machinery and manufacturing appliances,	145,951 00
Street mains,	145,475 44
Meters,	9,886 56
Due for gas,	10,822 64
Coke on hand,	988 58
Tar on hand,	1,737 65
Enrichers on hand,	47 25
Purifying materials on hand,	56 00
Other materials on hand,	2,061 25
Horses, wagons, etc.,	650 00

Sundry accounts due the company,	\$747 32
Office furniture,	113 16
Cash on hand,	62 67
Total assets, as per books of the company,	<u>\$422,696 02</u>

LIABILITIES.

Capital stock,	\$250,000 00
Notes payable,	23,000 00
Unpaid bills,	899 55
Deposits,	1,471 36
Premium account,	17,775 00
Total liabilities, as per books of the company,	<u>\$293,145 91</u>
Profit and loss balance,	129,550 11
	<u>\$422,696 02</u>

MANUFACTURING ACCOUNT.

	DR.	Cr.
Operating expenses,	\$69,343 12	
Income from sale of gas,		\$105,597 00
residuals,		20,312 85
Balance to profit and loss,	56,566 73	
	<u>\$125,909 85</u>	<u>\$125,909 85</u>

PROFIT AND LOSS ACCOUNT.

	DR.	Cr.
Balance June 30, 1897,		\$99,651 56
Balance of manufacturing account,		56,566 73
Rents,		120 00
Jobbing account,		416 05
Other items of income,		10 88
Interest paid,	\$2,160 69	
Dividends declared,	25,000 00	
Other items,	54 42	
Balance June 30, 1898.	129,550 11	
	<u>\$156,765 22</u>	<u>\$156,765 22</u>

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas),	\$166,545 49
Machinery and manufacturing appliances (gas),	179,413 89
Street mains (gas),	183,658 94
Meters (gas),	39,407 70
Due for gas,	10,918 02
Gas coal on hand,	13,084 92
Coke on hand,	939 58
Tar on hand,	2,980 00
Enrichers on hand,	1,235 61
Purifying materials on hand,	140 21
Other gas materials on hand,	5,286 57
Stoves on hand,	2,043 52
Gas fixtures on hand,	962 29
Real estate (electric),	24,048 81
Steam plant (electric),	76,744 95
Electric plant,	82,503 33
Electric lines,	99,872 99
Meters (electric),	11,285 44

Arc lamps,	\$18,989 47
Due for electric light and power,	9,942 24
Fuel on hand (electric),	3,364 90
Carbons on hand,	308 54
Oil and waste on hand,	44 61
Incandescent lamps on hand,	537 44
Globes on hand,	77 85
Other electric materials on hand,	2,420 27
Motors on hand,	3,971 75
Insurance,	250 00
Ammonia,	1,297 82
Sundry accounts due the company,	7,566 07
Office furniture,	5,226 13
Cash on hand,	18,429 63
Interest,	250 75
Investments,	397 50
Total assets, as per books of the company,	<u>\$974,147 23</u>

LIABILITIES.

Capital stock,	\$590,000 00
Bonds issued,	125,000 00
Notes payable,	94,000 00
Unpaid bills,	9,648 60
Deposits,	628 00
Reserved fund,	28,871 42
Depreciation fund,	41,421 10
Total liabilities, as per books of the company,	<u>\$889,569 12</u>
Profit and loss balance,	84,578 11
	<u>\$974,147 23</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$103,195 31	
{ electric,	66,079 74	
Income from sale of gas,		\$126,547 67
residuals,		20,880 46
other sources (gas),		50 00
sale of electric light and power,		87,396 50
other sources (electric),		2,778 54
Balance to profit and loss, { gas,	44,282 82	
{ electric,	24,095 30	
	<u>\$237,653 17</u>	<u>\$237,653 17</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$81,831 69
Balance of gas manufacturing account,		44,282 82
Balance of electric manufacturing account,		24,095 30
Rents,		985 72
Jobbing account,		1,194 37
Other items of income,		36 32
Interest paid,	\$8,762 87	
Dividends declared,	35,400 00	
Reserved fund,	7,000 00	
Depreciation,	10,000 00	
Depreciation fund,	6,000 00	
Other items,	685 24	
Balance June 30, 1898,	84,578 11	
	<u>\$152,426 22</u>	<u>\$152,426 22</u>

LEE ELECTRIC COMPANY.

ASSETS.

Street mains (gas),	\$2,000 00
Meters (gas),	300 00
Real estate,	6,000 00
Steam plant,	13,321 08
Electric plant,	6,840 77
Electric lines,	15,000 00
Transformers,	2,856 56
Meters,	912 25
Due for light and power,	865 79
Other materials on hand,	385 00
Horses, wagons, etc.,	175 00
Office furniture,	37 25
Cash on hand,	37 91
Total assets, as per books of the company,	<u>\$48,731 61</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	20,000 00
Notes payable,	3,000 00
Total liabilities, as per books of the company,	<u>\$43,000 00</u>
Profit and loss balance,	5,731 61
	<u>\$48,731 61</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,507 94	
Income from sale of light and power,		\$6,822 92
Balance to profit and loss,	2,314 98	
	<u>\$6,822 92</u>	<u>\$6,822 92</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$7,942 15
Balance of manufacturing account,		2,314 98
Rents,		135 70
Interest coupons cancelled,		230 00
Interest paid,	\$1,316 11	
Dividends declared,	900 00	
Depreciation,	2,675 11	
Balance June 30, 1898,	5,731 61	
	<u>\$10,622 83</u>	<u>\$10,622 83</u>

DANIEL F. LEHAN, TAUNTON.

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$1,910 00	
Income from sale of electric light and power,		\$1,088 00
steam heating,		1,000 00
Balance to profit and loss,	178 00	
	<u>\$2,088 00</u>	<u>\$2,088 00</u>

LENOX ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric lines,	\$24,863 65
Transformers,	1,949 07
Meters,	1,501 86
Cash on hand,	1,699 88
Total assets, as per books of the company,	<u>\$30,014 46</u>

LIABILITIES.

Capital stock,	<u>\$20,000 00</u>
Total liabilities, as per books of the company,	\$20,000 00
Profit and loss balance,	10,014 46
	<u>\$30,014 46</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,803 26	
Income from sale of light and power,		\$4,889 98
Balance to profit and loss,	2,086 72	
	<u>\$4,889 98</u>	<u>\$4,889 98</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$2,522 32
Balance of manufacturing account,		2,086 72
Contributions from customers for new construction,		6,556 46
Jobbing account,		48 96
Dividends declared,	\$1,200 00	
Balance June 30, 1898,	10,014 46	
	<u>\$11,214 46</u>	<u>\$11,214 46</u>

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,764 69
Steam plant,	28,491 63
Electric plant,	25,692 86
Electric lines,	49,609 24
Transformers,	10,944 46
Meters,	5,030 10
Arc lamps,	9,923 29
Franchise,	10,000 00
Due for light and power,	4,816 65
Fuel on hand,	696 63
Carbons on hand,	39 74
Oil and waste on hand,	31 29
Incandescent lamps on hand,	79 39
Globes on hand,	41 60
Other materials on hand,	306 99
Tools,	172 21
Horses, wagons, etc.,	296 20

Office furniture,	\$165 07
Cash on hand,	1,912 19
Notes receivable,	53 58
Insurance,	404 84
Total assets, as per books of the company,	<u>\$160,472 65</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	70,000 00
Unpaid bills,	1,769 76
Interest due but not paid,	1,750 00
Guarantee account,	31,575 27
Amounts due from the company, not included above,	450 00
Total liabilities, as per books of the company,	<u>\$155,545 03</u>
Profit and loss balance,	4,927 62
	<u>\$160,472 65</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$15,074 26	
Income from sale of light and power,		\$22,330 15
other sources,		366 62
Balance to profit and loss,	7,622 51	
	<u>\$22,696 77</u>	<u>\$22,696 77</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$805 11
Balance of manufacturing account,		7,622 51
Interest paid,	\$3,500 00	
Balance June 30, 1898,	4,927 62	
	<u>\$8,427 62</u>	<u>\$8,427 62</u>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,000 00
Machinery and manufacturing appliances,	14,962 97
Street mains,	20,000 00
Meters,	2,037 03
Due for gas,	1,318 52
Gas coal on hand,	17 81
Enrichers on hand,	223 30
Sundry accounts due the company,	40 50
Cash on hand,	2,844 27
Notes receivable,	2,500 00
Total assets, as per books of the company,	<u>\$56,944 40</u>

LIABILITIES.

Capital stock,	\$50,000 00
Total liabilities, as per books of the company,	<u>\$50,000 00</u>
Profit and loss balance,	6,944 40
	<u>\$56,944 40</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,727 25	
Income from sale of gas,		\$7,359 07
other sources,		40 50
Balance to profit and loss,	2,672 32	
	<hr/>	<hr/>
	\$7,399 57	\$7,399 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$6,444 24
Balance of manufacturing account,		2,672 32
Interest received,		100 00
Rents,		93 00
Dividends declared,	\$2,000 00	
Construction charged off,	355 01	
Other items,	10 15	
Balance June 30, 1898,	6,944 40	
	<hr/>	<hr/>
	\$9,309 56	\$9,309 56

BRADFORD LEWIS & SON.

(Walpole.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,315 86	
Income from sale of electric light and power,		\$5,001 51
Balance to profit and loss,	1,685 65	
	<hr/>	<hr/>
	\$5,001 51	\$5,001 51

LEXINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$1,514 95
Machinery and manufacturing appliances (gas),	21,601 20
Street mains (gas),	8,302 77
Meters (gas),	952 05
Due for gas,	746 64
Tar on hand,	5 75
Other gas materials on hand,	125 35
Gas fixtures on hand,	42 98
Real estate (electric),	5,225 02
Steam plant (electric),	13,489 84
Electric plant,	12,444 63
Electric lines,	12,504 30
Transformers,	3,005 95
Meters (electric),	2,163 52
Arc lamps,	594 20
Inside wiring,	1,733 18
Due for electric light and power,	1,489 09

Fuel on hand (electric),	\$30 00
Incandescent lamps on hand,	1,428 70
Other electric materials on hand,	10 00
Electric fixtures on hand,	514 70
Horses, wagons, etc.,	150 00
Sundry accounts due the company,	12,268 23
Cash on hand,	41 17

Total assets, as per books of the company, \$100,384 22

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	30,000 00
Notes payable,	13,617 97
Unpaid dividends,	750 00
Depreciation fund,	2,600 00
Amounts due from the company, not included above,	6,080 59

Total liabilities, as per books of the company, \$83,048 56

Profit and loss balance, 17,335 66

\$100,384 22

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$2,052 12	
{ electric,	8,094 12	
Income from sale of gas,		\$2,448 97
other sources (gas),		3 40
sale of electric light and power,		12,249 42
Balance to profit and loss, { gas,	400 25	
{ electric,	4,155 30	
	\$14,701 79	\$14,701 79

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$15,608 80
Balance of gas manufacturing account,		400 25
Balance of electric manufacturing account,		4,155 30
Interest paid,	\$2,828 69	
Balance June 30, 1898,	17,335 66	
	\$20,164 35	\$20,164 35

THE LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate,	\$27,753 01
Steam plant,	115,785 93
Electric plant,	147,546 22
Electric lines,	288,385 87
Transformers,	1,352 20
Meters,	656 98
Arc lamps,	1,882 00
Inside wiring,	12,173 42
Due for light and power,	12,429 05
Fuel on hand,	3,060 00

Carbons on hand,	\$1,454 00
Oil and waste on hand,	117 88
Incandescent lamps on hand,	279 82
Globes on hand,	1,644 05
Insurance,	1,105 10
Horses, wagons, etc.,	1,258 10
Sundry accounts due the company,	280 80
Office furniture,	200 00
Cash on hand,	654 01
Investments,	13,311 23
Total assets, as per books of the company,	<u>\$631,329 67</u>

LIABILITIES.

Capital stock,	\$300,000 00
Bonds issued,	183,000 00
Notes payable,	36,200 00
Unpaid bills,	4,257 87
Interest due but not paid,	763 73
Total liabilities, as per books of the company,	<u>\$524,221 60</u>
Profit and loss balance,	107,108 07
	<u>\$631,329 67</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$83,322 46	
Income from sale of light and power,		\$140,820 27
Balance to profit and loss,	57,497 81	
	<u>\$140,820 27</u>	<u>\$140,820 27</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$78,869 62
Balance of manufacturing account,		57,497 81
Interest received,		2 26
Jobbing account,		611 20
Interest paid,	\$10,672 82	
Dividends declared,	15,000 00	
Depreciation,	4,200 00	
Balance June 30, 1898,	107,108 07	
	<u>\$136,980 89</u>	<u>\$136,980 89</u>

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$425,000 00
Machinery and manufacturing appliances, street mains,	177,303 74
Due for gas,	2,745 39
Gas coal on hand,	35,335 66
Coke on hand,	725 00
Tar on hand,	3,150 00
Enrichers on hand,	2,680 86
Purifying materials on hand,	90 00
Stoves on hand,	1,000 00
Cash on hand,	44,070 52
Investments,	75,000 00
Total assets, as per books of the company,	<u>\$767,101 17</u>

LIABILITIES.

Capital stock,	\$500,000 00
Total liabilities, as per books of the company,	\$500,000 00
Profit and loss balance,	267,101 17
	<u>\$767,101 17</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$225,928 00	
Income from sale of gas,		\$299,318 43
residuals,		47,175 32
Balance to profit and loss,	120,565 75	
	<u>\$346,493 75</u>	<u>\$346,493 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$252,985 39
Balance of manufacturing account,		120,565 75
Interest received,		408 34
Rents,		5,581 62
Interest paid,	\$400 00	
Dividends declared,	110,000 00	
Depreciation,	2,039 93	
Balance June 30, 1898,	267,101 17	
	<u>\$379,541 10</u>	<u>\$379,541 10</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$239,047 12
Machinery and manufacturing appliances (gas),	43,642 64
Street mains (gas),	130,854 12
Due for gas,	21,679 99
Gas coal on hand,	10,583 33
Coke on hand,	180 00
Tar on hand,	1,600 00
Enrichers on hand,	228 90
Purifying materials on hand,	51 90
Stoves on hand,	238 73
Real estate (electric),	102,945 46
Steam plant (electric),	57,743 98
Electric plant,	37,649 61
Electric lines,	71,255 74
Transformers,	8,270 00
Meters (electric),	5,128 00
Arc lamps,	5,500 00
Due for electric light and power,	14,423 63
Fuel on hand (electric),	17 48
Carbons on hand,	1,031 00
Oil and waste on hand,	19 40
Incandescent lamps on hand,	185 62
Globes on hand,	106 87
Sundry accounts due the company,	862 95
Cash on hand,	290 20
Investments,	2,205 01
Total assets, as per books of the company,	<u>\$755,741 68</u>

LIABILITIES.

Capital stock,	\$400,000 00
Notes payable,	57,200 00
Unpaid bills,	15,463 79
Deposits,	1,717 80
Depreciation fund,	12,252 05
Total liabilities, as per books of the company,	\$486,633 64
Profit and loss balance,	269,108 04
	<u>\$755,741 68</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$115,410 04	
{ electric,	90,339 87	
Income from sale of gas,		\$145,139 35
residuals,		19,854 63
sale of electric light and power,		135,528 59
Balance to profit and loss, { gas,	49,583 94	
{ electric,	45,188 72	
	<u>\$300,522 57</u>	<u>\$300,522 57</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$223,975 10
Balance of gas manufacturing account,		49,583 94
Balance of electric manufacturing account,		45,188 72
Interest paid,	\$3,639 72	
Dividends declared,	40,000 00	
Depreciation,	6,000 00	
Balance June 30, 1898,	269,108 04	
	<u>\$318,747 76</u>	<u>\$318,747 76</u>

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate,	\$29,230 19
Steam plant,	60,909 92
Electric plant,	61,860 48
Electric lines,	201,349 27
Transformers,	16,171 30
Meters,	14,933 92
Arc lamps,	8,147 43
Due for light and power,	11,718 10
Fuel on hand,	920 40
Carbons on hand,	152 40
Incandescent lamps on hand,	851 11
Globes on hand,	67 18
Other materials on hand,	2,775 00
Horses, wagons, etc.,	1,673 01
Sundry accounts due the company,	3,639 53
Office furniture,	580 75
Cash on hand,	5,394 47
Notes receivable,	362 46
Total assets, as per books of the company,	<u>\$420,736 92</u>

LIABILITIES.

Capital stock,	\$160,300 00
Bonds issued,	100,000 00
Notes payable,	140,300 00
Unpaid bills,	7,803 03
Interest accrued but not due,	2,228 33
<hr/>	
Total liabilities, as per books of the company,	\$410,631 36
Profit and loss balance,	10,105 56
<hr/>	
	\$420,736 92

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$84,203 07	
Income from sale of light and power,		\$116,830 23
other sources,		263 37
Balance to profit and loss,	32,890 53	
<hr/>		
	\$117,093 60	\$117,093 60

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$10,057 32
Balance of manufacturing account,		32,890 53
Interest received,		1,602 32
Jobbing account,		143 26
Interest paid,	\$13,942 87	
Dividends declared,	9,465 00	
Depreciation,	8,600 00	
Refunding bonds,	2,580 00	
Balance June 30, 1898,	10,105 56	
<hr/>		
	\$44,693 43	\$44,693 43

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$55,795 62
Machinery and manufacturing appliances,	75,671 97
Street mains,	166,624 89
Meters,	13,593 60
Due for gas,	14,697 92
Gas coal on hand,	7,302 15
Coke on hand,	150 00
Tar on hand,	562 50
Purifying materials on hand,	444 00
Other materials on hand,	5,946 68
Stoves on hand,	550 00
Horses, wagons, etc.,	1,000 00
Sundry accounts due the company,	2,342 11
Cash on hand,	906 42
Works improvement,	51,251 98
<hr/>	
Total assets, as per books of the company,	\$396,839 84

LIABILITIES.

Capital stock,	\$235,000 00
Notes payable,	129,000 00
Unpaid bills,	6,652 29
Deposits,	3,135 00
Unpaid dividends,	1,237 50

Total liabilities, as per books of the company,	\$375,024 79
Profit and loss balance,	21,815 05
	<u>\$396,839 84</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$68,181 23	
Income from sale of gas,		\$91,129 78
residuals,		7,982 43
Balance to profit and loss,	30,930 98	
	<u>\$99,112 21</u>	<u>\$99,112 21</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$13,115 74
Balance of manufacturing account,		30,930 98
Premium account,		15,073 75
Interest paid,	\$5,946 24	
Dividends declared,	14,100 00	
Depreciation,	15,073 75	
Jobbing account,	40 78	
Other items,	2,144 65	
Balance June 30, 1898,	21,815 05	
	<u>\$59,120 47</u>	<u>\$59,120 47</u>

MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$4,309 19
Machinery and manufacturing appliances,	13,806 39
Street mains,	21,000 00
Meters,	1,765 83
Due for gas,	666 00
Gas coal on hand,	695 20
Coke on hand,	90 00
Tar on hand,	192 00
Stoves on hand,	48 45
Gas fixtures on hand,	107 53
Office furniture,	50 00
Cash on hand,	138 97
Investments,	450 00

Total assets, as per books of the company,	\$43,319 56
Profit and loss balance,	4,927 19
	<u>\$48,246 75</u>

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	6,500 00
Notes payable,	500 00
Unpaid bills,	1,246 75

Total liabilities, as per books of the company,	<u>\$48,246 75</u>
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,971 72	
Income from sale of gas,		\$4,520 37
residuals,		299 02
other sources,		24 00
Balance to profit and loss,		128 33
	<u>\$4,971 72</u>	<u>\$4,971 72</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$4,557 96	
Balance of manufacturing account,	128 33	
Interest paid,	440 90	
Balance June 30, 1898,		\$4,927 19
	<u>\$4,927 19</u>	<u>\$4,927 19</u>

MARLBOROUGH ELECTRIC COMPANY.

ASSETS.

Real estate,	\$24,257 53
Steam plant,	23,135 92
Electric plant,	33,257 14
Electric lines,	25,562 13
Transformers,	3,787 08
Meters,	2,422 67
Arc lamps,	6,248 67
Due for light and power,	2,052 26
Fuel on hand,	744 52
Carbons on hand,	86 44
Oil and waste on hand,	24 75
Incandescent lamps on hand,	165 79
Globes on hand,	26 26
Other materials on hand,	1,086 35
Sundry accounts due the company,	567 70
Cash on hand,	566 80
Total assets, as per books of the company,	<u>\$123,992 01</u>

LIABILITIES.

Capital stock,	\$30,000 00
Bonds issued,	41,800 00
Notes payable,	37,200 00
Unpaid bills,	1,415 16
Total liabilities, as per books of the company,	<u>\$110,415 16</u>
Profit and loss balance,	13,576 85
	<u>\$123,992 01</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$16,559 32	
Income from sale of light and power,		\$21,720 61
Balance to profit and loss,	5,161 29	
	<u>\$21,720 61</u>	<u>\$21,720 61</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$12,572 82
Balance of manufacturing account,		5,161 29
Interest paid,	\$4,103 89	
Jobbing account,	53 37	
Balance June 30, 1898,	13,576 85	
	<u>\$17,734 11</u>	<u>\$17,734 11</u>

MARLBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,514 08
Machinery and manufacturing appliances,	43,631 96
Street mains,	18,203 60
Meters,	2,274 49
Due for gas,	3,847 78
Gas coal on hand,	1,478 96
Coke on hand,	770 00
Tar on hand,	375 00
Purifying materials on hand,	230 77
Other gas materials on hand,	55 07
Gas fixtures on hand,	896 31
Sundry accounts due the company,	5,107 60
Cash on hand,	1,805 99
Total assets, as per books of the company,	<u>\$105,191 61</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	32,000 00
Unpaid bills,	3,544 30
Total liabilities, as per books of the company,	<u>\$85,544 30</u>
Profit and loss balance,	19,647 31
	<u>\$105,191 61</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$10,644 33	
Income from sale of gas,		\$16,381 58
residuals,		1,954 85
other sources,		35 62
Balance to profit and loss,	7,727 72	
	<u>\$18,372 05</u>	<u>\$18,372 05</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$14,401 84
Balance of manufacturing account,		7,727 72
Jobbing account,		19 01
Interest paid,	\$1,841 39	
Other items,	659 87	
Balance June 30, 1898,	19,647 31	
	<u>\$22,148 57</u>	<u>\$22,148 57</u>

MASSACHUSETTS PIPE LINE GAS COMPANY.

ASSETS.

Cash on hand,	\$1,001,919 28
Total assets, as per books of the company,	\$1,001,919 28

LIABILITIES.

Capital stock,	\$1,000,000 00
Total liabilities, as per books of the company,	\$1,000,000 00
Profit and loss balance,	1,919 28
	\$1,001,919 28

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Interest received,		\$1,919 28
Balance June 30, 1898,	\$1,919 28	
	\$1,919 28	\$1,919 28

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,063 24
Steam plant,	14,617 08
Electric plant,	14,310 85
Electric lines,	29,719 32
Transformers,	1,569 90
Meters,	1,688 81
Arc lamps,	3,598 77
Due for light and power,	1,226 45
Fuel on hand,	332 00
Carbons on hand,	75 52
Oil and waste on hand,	17 65
Incandescent lamps on hand,	169 90
Globes on hand,	36 25
Other materials on hand,	262 61
Motors on hand,	900 00
Horses, wagons, etc.,	182 80
Sundry accounts due the company,	270 45
Office furniture,	43 89
Cash on hand,	153 32
Insurance,	374 95
Total assets, as per books of the company,	\$74,613 76

LIABILITIES.

Capital stock,	\$40,000 00
Bonds issued,	24,500 00
Unpaid bills,	706 93
Depreciation fund,	1,200 00
Total liabilities, as per books of the company,	\$66,406 93
Profit and loss balance,	8,206 83
	\$74,613 76

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,603 73	
Income from sale of light and power,		\$12,903 58
Balance to profit and loss,	3,299 85	
	<u>\$12,903 58</u>	<u>\$12,903 58</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$5,077 08
Balance of manufacturing account,		3,299 85
Claims contested,		2,480 28
Other items,		19 62
Interest paid,	\$1,470 00	
Depreciation fund,	1,200 00	
Balance June 30, 1898,	8,206 83	
	<u>\$10,876 83</u>	<u>\$10,876 83</u>

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,450 00
Machinery and manufacturing appliances,	64,366 61
Street mains,	32,047 24
Meters,	2,807 25
Due for gas,	2,406 46
Gas coal on hand,	2,670 34
Coke on hand,	452 25
Tar on hand,	375 00
Purifying materials on hand,	18 00
Other materials on hand,	349 25
Stoves on hand,	437 43
Gas fixtures on hand,	70 00
Sundry accounts due the company,	251 23
Office furniture,	50 00
Cash on hand,	3,481 06
Total assets, as per books of the company,	<u>\$113,232 12</u>

LIABILITIES.

Capital stock,	\$72,300 00
Unpaid bills,	300 93
Unpaid dividends,	3,615 00
Depreciation fund,	35,800 00
Total liabilities, as per books of the company,	<u>\$112,015 93</u>
Profit and loss balance,	1,216 19
	<u>\$113,232 12</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,219 95	
Income from sale of gas,		\$17,743 14
residuals,		1,651 83
other sources,		47 84
Balance to profit and loss,	7,222 86	
	<u>\$19,442 81</u>	<u>\$19,442 81</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$1,195 07
Balance of manufacturing account,		7,222 86
Jobbing account,		28 26
Dividends declared,	\$7,230 00	
Balance June 30, 1898,	1,216 19	
	<hr/>	<hr/>
	\$8,446 19	\$8,446 19

MILLBURY ELECTRIC COMPANY.

ASSETS.

Real estate,	\$4,596 28
Steam plant,	6,311 57
Electric plant,	5,128 15
Electric lines,	14,704 70
Transformers,	832 80
Meters,	870 54
Arc lamps,	2,395 50
Due for light and power,	880 24
Fuel on hand,	93 80
Carbons on hand,	13 50
Oil and waste on hand,	4 44
Incandescent lamps on hand,	22 47
Globes on hand,	7 90
Other materials on hand,	93 81
Office furniture,	59 00
Cash on hand,	44 76
Tools,	119 38
Insurance prepaid,	177 98

Total assets, as per books of the company, \$36,356 82

LIABILITIES.

Capital stock,	\$17,000 00
Bonds issued,	16,000 00
Notes payable,	1,600 00
Unpaid bills,	193 87
Interest accrued but not due,	240 00

Total liabilities, as per books of the company, \$35,033 87

Profit and loss balance, 1,322 95

\$36,356 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,571 86	
Income from sale of light and power,		\$4,939 44
other sources,		51 00
Balance to profit and loss,	418 58	
	<hr/>	<hr/>
	\$4,990 44	\$4,990 44

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$2,404 93
Balance of manufacturing account,		418 58
Interest received,		2 21
Interest paid,	\$1,058 66	
Jobbing account,	101 17	
Other items,	342 94	
Balance June 30, 1898,	1,322 95	
	<u>\$2,825 72</u>	<u>\$2,825 72</u>

MILLIS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant, electric plant, electric lines, transformers, meters and arc lamps,	\$5,000 00
Total assets, as per books of the company,	<u>\$5,000 00</u>

LIABILITIES.

Capital stock,	\$5,000 00
Total liabilities, as per books of the company,	<u>\$5,000 00</u>

MILTON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$15,849 10
Steam plant,	18,377 11
Electric plant,	15,258 55
Electric lines,	29,231 44
Transformers,	4,887 50
Meters,	3,272 00
Due for light and power,	2,210 21
Fuel on hand,	14 75
Oil and waste on hand,	42 75
Incandescent lamps on hand,	270 25
Other materials on hand,	75 00
Cash on hand,	5,777 78
Investments,	42,000 00
Total assets, as per books of the company,	<u>\$137,266 44</u>

LIABILITIES.

Capital stock,	\$30,500 00
Bonds issued,	42,000 00
Notes payable,	59,250 00
Unpaid bills,	3,592 04
Total liabilities, as per books of the company,	<u>\$135,342 04</u>
Profit and loss balance,	1,924 40
	<u>\$137,266 44</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,242 68	
Income from sale of light and power,		\$17,635 21
Balance to profit and loss,	4,392 53	
	<u>\$17,635 21</u>	<u>\$17,635 21</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$3,005 66
Balance of manufacturing account,		4,392 53
Interest paid,	\$3,024 29	
Other items,	2,449 50	
Balance June 30, 1898,	1,924 40	
	<u>\$7,398 19</u>	<u>\$7,398 19</u>

MORRISON, A. S., & BROTHERS, OF BRAINTREE.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,910 95	
Income from sale of electric light and power,		\$1,928 13
Balance to profit and loss,	17 18	
	<u>\$1,928 13</u>	<u>\$1,928 13</u>

NANTUCKET ELECTRIC COMPANY.

ASSETS.

Real estate,	\$200 00
Steam plant,	4,827 40
Electric plant,	8,133 00
Electric lines,	7,036 64
Transformers,	4,052 85
Meters,	170 88
Arc lamps,	2,350 00
Due for light and power,	776 31
Fuel on hand,	87 50
Oil and waste on hand,	19 25
Incandescent lamps on hand,	10 00
Globes on hand,	18 75
Office furniture,	75 00
Cash on hand,	192 47
Total assets, as per books of the company,	<u>\$27,950 05</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	995 10
Unpaid bills,	72 59
Total liabilities, as per books of the company,	<u>\$26,067 69</u>
Profit and loss balance,	1,882 36
	<u>\$27,950 05</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,224 04	
Income from sale of light and power,		\$6,810 16
Balance to profit and loss,	1,586 12	
	<u>\$6,810 16</u>	<u>\$6,810 16</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$1,108 59
Balance of manufacturing account,		1,586 12
Interest paid,	\$62 35	
Dividends declared,	750 00	
Balance June 30, 1898,	1,882 36	
	<u>\$2,694 71</u>	<u>\$2,694 71</u>

NANTUCKET GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery and manufacturing appliances,	20,000 00
Street mains,	9,540 53
Meters,	4,000 00
Due for gas,	130 80
Gas coal on hand,	909 33
Coke on hand,	3 00
Tar on hand,	10 50
Cash on hand,	203 81
Investments,	368 00
Total assets, as per books of the company,	<u>\$38,165 97</u>

LIABILITIES.

Capital stock,	\$36,000 00
Notes payable,	500 00
Total liabilities, as per books of the company,	<u>\$36,500 00</u>
Profit and loss balance,	1,665 97
	<u>\$38,165 97</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,679 59	
Income from sale of gas,		\$3,986 00
residuals,		123 20
other sources,		39 00
Balance to profit and loss,	468 61	
	<u>\$4,148 20</u>	<u>\$4,148 20</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$1,303 35
Balance of manufacturing account,		468 61
Interest paid,	\$75 00	
Other items,	30 99	
Balance June 30, 1898,	1,665 97	
	<u>\$1,771 96</u>	<u>\$1,771 96</u>

NATICK GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$70,296 18
Steam plant,	17,637 57
Electric plant,	26,992 84
Electric lines,	31,928 90
Transformers,	5,635 36
Meters,	2,617 74
Arc lamps,	573 00
Due for light and power,	5,506 83
Fuel on hand,	6,756 68
Carbons on hand,	5 50
Oil and waste on hand,	51 70
Incandescent lamps on hand,	74 04
Globes on hand,	27 82
Horses, wagons, etc.,	242 50
Sundry accounts due the company,	125 51
Cash on hand,	1,555 20
Taxes,	427 50
Total assets, as per books of the company,	<u>\$170,454 87</u>

LIABILITIES.

Capital stock,	\$62,000 00
Bonds issued,	62,000 00
Notes payable,	27,829 40
Unpaid bills,	16,145 80
Total liabilities, as per books of the company,	<u>\$167,975 20</u>
Profit and loss balance,	2,479 67
	<u>\$170,454 87</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$24,779 75	
Income from sale of light and power,		\$32,215 11
Balance to profit and loss,	7,435 36	
	<u>\$32,215 11</u>	<u>\$32,215 11</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$2,927 94
Balance of manufacturing account,		7,435 36
Other items of income,		1,004 00
Interest paid,	\$4,099 89	
Dividends declared,	3,452 00	
Other items,	1,335 74	
Balance June 30, 1898,	2,479 67	
	<u>\$11,367 30</u>	<u>\$11,367 30</u>

NATICK GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$13,376 74
Machinery and manufacturing appliances,	6,330 00
Street mains,	16,746 6

Meters,	\$3,277 26
Due for gas,	2,718 19
Gas coal on hand,	3,255 30
Coke on hand,	85 00
Tar on hand,	160 80
Purifying materials on hand,	22 70
Other materials on hand,	2,343 01
Stoves on hand,	755 70
Sundry accounts due the company,	3,505 32
Office furniture,	195 64
Cash on hand,	1,148 29
Insurance,	50 00
Total assets, as per books of the company,	<u>\$53,970 21</u>

LIABILITIES.

Capital stock,	\$20,000 00
Notes payable,	13,000 00
Unpaid bills,	5,316 66
Unpaid dividends,	69 00
Total liabilities, as per books of the company,	<u>\$38,385 66</u>
Profit and loss balance,	15,584 55
	<u>\$53,970 21</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$5,791 92	
Income from sale of gas,		\$7,881 13
residuals,		961 11
other sources,		190 61
Balance to profit and loss,	3,240 93	
	<u>\$9,032 85</u>	<u>\$9,032 85</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$14,444 71
Balance of manufacturing account,		3,240 93
Other items of income,		29 05
Interest paid,	\$749 96	
Dividends declared,	1,200 00	
Other items,	180 18	
Balance June 30, 1898,	15,584 55	
	<u>\$17,714 69</u>	<u>\$17,714 69</u>

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate, machinery and manufacturing appliances (gas),	\$242,385 36
Public gas lamps,	1,800 00
Street mains (gas),	164,516 25
Meters (gas),	19,267 85
Due for gas,	6,666 83
Gas coal on hand,	2,605 86
Coke on hand,	560 00
Tar on hand,	517 30
Enrichers on hand,	360 00

Purifying materials on hand,	\$75 00
Other gas materials on hand,	6,065 15
Stoves on hand,	1,200 00
Gas and electric fixtures on hand,	3,500 00
Real estate (electric),	60,246 96
Steam plant (electric),	102,494 50
Electric plant,	94,417 37
Electric lines,	124,234 46
Transformers,	5,319 90
Meters (electric),	8,410 03
Arc lamps,	13,854 00
Patent rights,	5,000 00
Due for electric light and power,	7,642 12
Fuel on hand (electric),	3,119 46
Carbons on hand,	1,312 27
Oil and waste on hand,	170 20
Incandescent lamps on hand,	709 67
Globes on hand,	426 40
Other electric materials on hand,	13,580 73
Motors on hand,	7,209 11
Horses, wagons, etc.,	791 65
Sundry accounts due the company,	16,854 21
Office furniture and supplies,	1,031 48
Cash on hand,	4,375 94
Notes receivable,	119 09

Total assets, as per books of the company,	\$920,839 15
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LIABILITIES.

Capital stock,	\$550,000 00
Notes payable,	151,200 00
Unpaid bills,	9,022 30
Deposits,	3,119 91
Unpaid dividends,	152 50
Interest accrued but not due,	1,902 34
Depreciation fund,	30,643 24

Total liabilities, as per books of the company,	\$746,040 29
Profit and loss balance,	174,798 86

\$920,839 15

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$55,304 39	
{ electric,	53,721 51	
Income from sale of gas,		\$86,672 80
residuals,		10,205 81
other sources (gas),		228 50
sale of electric light and power,		96,120 98
other sources (electric),		2,764 63
Balance to profit and loss, { gas,	41,802 72	
{ electric,	45,164 10	
	<hr/>	<hr/>
	\$195,992 72	\$195,992 72

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$149,300 14
Balance of gas manufacturing account,		41,802 72
Balance of electric manufacturing account,		45,164 10
Rents,		870 70
Other items of income,		421 67
Interest paid,	\$7,517 02	
Dividends declared,	33,000 00	
Depreciation fund,	21,133 51	
Jobbing account,	1,080 14	
Other items,	29 80	
Balance June 30, 1898,	174,798 86	
	<hr/>	<hr/>
	\$237,559 33	\$237,559 33

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$1,132 43
Machinery and manufacturing appliances (gas),	75,000 00
Street mains (gas),	363 85
Meters (gas),	364 30
Due for gas,	2,421 09
Gas coal on hand,	2,817 75
Coke on hand,	40 00
Tar on hand,	300 00
Enrichers, purifying and other gas materials on hand,	424 75
Stoves on hand,	92 00
Gas fixtures on hand,	65 30
Real estate (electric),	12,000 00
Steam plant (electric),	13,000 00
Electric plant,	16,000 00
Electric lines,	9,291 52
Arc lamps,	10,497 62
Due for electric light and power,	815 41
Fuel on hand (electric),	1,349 00
Carbons on hand,	15 00
Oil and waste on hand,	26 80
Globes on hand,	80 00
Other electric materials on hand,	75 00
Sundry accounts due the company,	1,507 03
Cash on hand,	4,942 39

Total assets, as per books of the company, \$152,621 24

LIABILITIES.

Capital stock,	\$140,000 00
Unpaid bills,	819 02
Unpaid dividends,	204 00

Total liabilities, as per books of the company, \$141,023 02

Profit and loss balance, 11,598 22

\$152,621 24

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$11,589 27	
{ electric,	9,964 57	
Income from sale of gas,		\$17,653 86
residuals,		1,705 04
sale of electric light and power,		15,565 61
Balance to profit and loss, { gas,	7,769 63	
{ electric,	5,601 04	
	<u>\$34,924 51</u>	<u>\$34,924 51</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$16,868 43
Balance of gas manufacturing account,		7,769 63
Balance of electric manufacturing account,		5,601 04
Jobbing account,		142 08
Dividends declared,	\$8,400 00	
Depreciation,	9,568 45	
Other items,	814 51	
Balance June 30, 1898,	11,598 22	
	<u>\$30,381 18</u>	<u>\$30,381 18</u>

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$49,404 45
Machinery and manufacturing appliances (gas),	100,916 68
Street mains (gas),	138,507 44
Meters (gas),	10,630 95
Due for gas,	33,128 72
Gas coal on hand,	6,084 21
Tar on hand,	2,166 00
Enrichers on hand,	537 81
Purifying materials on hand,	100 00
Other gas materials on hand,	250 00
Stoves on hand,	639 51
Gas fixtures on hand,	77 00
Real estate (electric),	20,308 04
Steam plant (electric),	43,000 00
Electric plant,	20,000 00
Electric lines,	67,353 63
Transformers,	6,106 25
Meters (electric),	5,483 14
Arc lamps,	4,124 24
Due for electric light and power,	9,838 53
Fuel on hand (electric),	195 00
Carbons on hand,	421 75
Oil and waste on hand,	16 65
Incandescent lamps on hand,	132 90
Globes on hand,	7 00
Other electric materials on hand,	1,826 64
Horses, wagons, etc.,	1,487 10
Sundry accounts due the company,	4,948 33
Notes receivable,	279 97
Investments,	15,132 77
Total assets, as per books of the company,	<u>\$543,104 71</u>

LIABILITIES.

Capital stock,	\$250,000 00
Notes payable,	146,739 44
Unpaid bills,	17,187 37
Deposits,	512 00
Unpaid dividends,	2,048 00
Interest due but not paid,	2,070 00
Total liabilities, as per books of the company,	\$418,556 81
Profit and loss balance,	124,547 90
	<u>\$543,104 71</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$111,967 72	
{ electric,	50,920 76	
Income from sale of gas,		\$132,046 49
residuals,		21,713 11
other sources (gas),		2,557 76
sale of electric light and power,		64,661 28
other sources (electric),		4,929 83
Balance to profit and loss, { gas,	44,349 64	
{ electric,	18,670 35	
	<u>\$225,908 47</u>	<u>\$225,908 47</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$108,379 71
Balance of gas manufacturing account,		44,349 64
Balance of electric manufacturing account,		18,670 35
Interest received,		347 47
Rents,		2,094 50
Reserve and contingent account,		52,735 00
Other items of income,		73 65
Interest paid,	\$6,964 98	
Dividends declared,	20,000 00	
Depreciation,	75,000 00	
Other items,	137 44	
Balance June 30, 1898,	124,547 90	
	<u>\$226,650 32</u>	<u>\$226,650 32</u>

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$15,000 00
Machinery and manufacturing appliances (gas),	32,000 00
Street mains (gas),	19,000 00
Meters (gas),	6,700 00
Due for gas,	5,076 37
Gas coal on hand,	652 75
Tar on hand,	1,069 50
Enrichers on hand,	247 50
Other gas materials on hand,	2,200 00
Stoves and gas fixtures on hand,	1,109 85
Real estate (electric),	8,000 00
Steam plant (electric),	25,000 00
Electric plant,	19,000 00

Electric lines,	\$19,000 00
Transformers,	8,400 00
Meters (electric),	5,600 00
Arc lamps,	5,300 00
Due for electric light and power,	2,743 03
Incandescent lamps on hand,	2,600 00
Globes on hand,	200 00
Horses, wagons, etc.,	823 00
Sundry accounts due the company,	2,536 74
Office furniture,	685 00
Cash on hand,	6,728 78
Investments,	4,000 00
Total assets, as per books of the company,	<u>\$193,672 52</u>

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	50,000 00
Deposits,	287 50
Total liabilities, as per books of the company,	<u>\$100,287 50</u>
Profit and loss balance,	93,385 02
	<u>\$193,672 52</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$39,236 73	
{ electric,	29,533 07	
Income from sale of gas,		\$45,466 51
residuals,		8,815 98
other sources (gas),		32 50
sale of electric light and power,		41,558 98
Balance to profit and loss, { gas,	15,078 26	
{ electric,	12,025 91	
	<u>\$95,873 97</u>	<u>\$95,873 97</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$73,043 95
Balance of gas manufacturing account,		15,078 26
Balance of electric manufacturing account,		12,025 91
Interest received,		4 60
Interest paid	\$2,592 89	
Dividends declared,	4,000 00	
Other items,	174 81	
Balance June 30, 1898,	93,385 02	
	<u>\$100,152 72</u>	<u>\$100,152 72</u>

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$42,086 91
Steam plant,	27,065 28
Electric plant,	35,092 91
Electric lines,	28,745 41
Transformers,	3,755 49
Meters,	3,652 47
Arc lamps,	8,332 50
Due for light and power,	3,523 32

Fuel on hand,	\$142 60
Carbons on hand,	18 75
Incandescent lamps on hand,	25 00
Globes on hand,	10 00
Other materials on hand,	90 00
Horses, wagons, etc.,	407 90
Sundry accounts due the company,	857 03
Office furniture,	87 40
Cash on hand,	1,325 00
Insurance unexpired,	180 00
Total assets, as per books of the company,	<u>\$155,397 97</u>

LIABILITIES.

Capital stock,	\$58,700 00
Bonds issued,	58,500 00
Notes payable,	11,700 00
Unpaid bills,	1,033 51
Depreciation fund,	6,000 00
Total liabilities, as per books of the company,	<u>\$135,933 51</u>
Profit and loss balance,	19,464 46
	<u>\$155,397 97</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$19,733 83	
Income from sale of light and power,		\$30,061 67
Balance to profit and loss,	10,327 84	
	<u>\$30,061 67</u>	<u>\$30,061 67</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$15,249 39
Balance of manufacturing account,		10,327 84
Rents,		960 00
Jobbing account,		16 32
Interest paid,	\$4,328 09	
Dividends declared,	1,761 00	
Depreciation fund,	1,000 00	
Balance June 30, 1898,	19,464 46	
	<u>\$26,553 55</u>	<u>\$26,553 55</u>

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$41,118 54
Machinery and manufacturing appliances,	3,000 00
Street mains,	20,000 00
Due for gas,	2,672 62
Gas coal on hand,	457 60
Coke on hand,	54 00
Tar on hand,	366 00
Enrichers on hand,	601 92
Purifying materials on hand,	75 00
Other materials on hand,	1,583 43
Stoves on hand,	258 58

Sundry accounts due the company,	\$3,004 79
Cash on hand,	2,309 81
Investments,	14,000 00
Total assets, as per books of the company,	<u>\$89,502 29</u>

LIABILITIES.

Capital stock,	\$50,000 00
Reserved fund,	1,000 00
Total liabilities, as per books of the company,	<u>\$51,000 00</u>
Profit and loss balance,	38,502 29
	<u>\$89,502 29</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$22,702 31	
Income from sale of gas,		\$31,708 18
residuals,		3,237 51
other sources,		13 05
Balance to profit and loss,	12,256 43	
	<u>\$34,958 74</u>	<u>\$34,958 74</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$32,816 94
Balance of manufacturing account,		12,256 43
Interest received,		227 34
Rents,		258 00
Other items of income,		2 83
Dividends declared,	\$6,000 00	
Construction charged off,	556 23	
Depreciation,	72 89	
Other items,	430 13	
Balance June 30, 1898,	38,502 29	
	<u>\$45,561 54</u>	<u>\$45,561 54</u>

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$27,600 00
Machinery and manufacturing appliances,	2,500 30
Street mains,	14,765 04
Meters,	1,463 85
Due for gas,	1,352 18
Gas coal on hand,	1,953 84
Coke on hand,	200 06
Tar on hand,	101 71
Enrichers on hand,	102 00
Purifying materials on hand,	106 00
Other materials on hand,	274 37
Stoves on hand,	317 10
Gas fixtures on hand,	215 34
Sundry accounts due the company,	340 32
Office furniture,	259 06
Cash on hand,	2,375 46
Total assets, as per books of the company,	<u>\$53,926 63</u>
Profit and loss balance,	25,310 77
	<u>\$79,237 40</u>

LIABILITIES.

Capital stock,	\$68,100 00
Bonds issued,	8,960 00
Unpaid dividends,	2,043 00
Interest due but not paid,	134 40
Total liabilities, as per books of the company,	<u>\$79,237 40</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,724 25	
Income from sale of gas,		\$20,188 16
residuals,		2,082 77
other sources,		227 50
Balance to profit and loss,	9,774 18	
	<u>\$22,498 43</u>	<u>\$22,498 43</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$30,051 97	
Balance of manufacturing account,		\$9,774 18
Rents,		192 80
Jobbing account,		814 45
Interest paid,	1,209 60	
Dividends declared,	4,086 00	
Depreciation,	744 63	
Balance June 30, 1898,		25,310 77
	<u>\$36,092 20</u>	<u>\$36,092 20</u>

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$3,000 00
Machinery, manufacturing appliances and street mains,	30,234 52
Meters,	1,412 08
Due for gas,	1,634 57
Gas coal on hand,	2,087 52
Purifying materials on hand,	44 00
Stoves on hand,	45 40
Cash on hand,	183 67
Street lighting plant,	1,953 90
Total assets, as per books of the company,	<u>\$40,595 66</u>

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	20,200 00
Total liabilities, as per books of the company,	<u>\$32,200 00</u>
Profit and loss balance,	8,395 66
	<u>\$40,595 66</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,873 63	
Income from sale of gas,		\$10,631 48
other sources,		779 12
Balance to profit and loss,	3,536 97	
	<u>\$11,410 60</u>	<u>\$11,410 60</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$5,803 69
Balance of manufacturing account,		3,536 97
Interest paid,	\$945 00	
Balance June 30, 1898,	8,395 66	
	<hr/>	<hr/>
	\$9,340 66	\$9,340 66

ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$55,370 65
Steam plant,	8,677 22
Electric plant,	7,088 67
Electric lines,	20,498 07
Transformers,	8,299 92
Meters,	685 82
Arc lamps,	3,409 11
Due for light and power,	1,251 00
Fuel on hand,	21 00
Carbons on hand,	24 48
Oil and waste on hand,	66 12
Incandescent lamps on hand,	140 12
Globes on hand,	7 40
Other materials on hand,	1,111 98
Tools,	268 38
Horses, wagons, etc.,	109 10
Sundry accounts due the company,	1,410 37
Office furniture,	163 92
Cash on hand,	95 64
	<hr/>
Total assets, as per books of the company,	\$108,698 97
Profit and loss balance,	4,040 79
	<hr/>
	\$112,739 76

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	44,000 00
Notes payable,	18,825 00
Unpaid bills,	735 92
Interest due but not paid,	3,348 76
Amounts due from the company, not included above,	830 08
	<hr/>
Total liabilities, as per books of the company,	\$112,739 76

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$5,791 69	
Income from sale of light and power,		\$11,381 37
other sources,		76 30
Balance to profit and loss,	5,665 98	
	<hr/>	<hr/>
	\$11,457 67	\$11,457 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$8,135 10	
Balance of manufacturing account,		\$5,665 98
Rents,		212 80
Jobbing account,		46 82
Interest paid,	1,831 29	
Balance June 30, 1898,		4,040 79
	<u>\$9,966 39</u>	<u>\$9,966 39</u>

GAS WORKS OF THE OTIS COMPANY OF WARE.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,852 27	
Income from sale of gas,		\$6,756 68
residuals,		940 20
Balance to profit and loss,		155 39
	<u>\$7,852 27</u>	<u>\$7,852 27</u>

PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

ASSETS.

Real estate,	\$11,000 00
Machinery and manufacturing appliances,	21,000 00
Street mains,	39,000 00
Meters,	2,308 65
Due for gas,	952 15
Other gas materials on hand,	50 00
Stoves on hand,	72 00
Gas fixtures on hand,	332 32
Horses, wagons, etc.,	346 00
Office furniture,	250 00
Cash on hand,	727 43
Works in process,	2,368 65
Total assets, as per books of the company,	<u>\$78,407 20</u>

LIABILITIES.

Capital stock,	\$10,000 00
Bonds issued,	45,000 00
Notes payable,	5,500 00
Unpaid bills,	1,007 38
Depreciation fund,	200 00
Total liabilities, as per books of the company,	<u>\$61,707 38</u>
Profit and loss balance,	16,699 82
	<u>\$78,407 20</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,389 62	
Income from sale of gas,		\$8,402 05
Balance to profit and loss,	2,012 43	
	<u>\$8,402 05</u>	<u>\$8,402 05</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$16,698 46
Balance of manufacturing account,		2,012 43
Interest received,		242 40
Jobbing account,		228 61
Interest paid,	\$2,250 00	
Depreciation fund,	200 00	
Other items,	32 08	
Balance June 30, 1898,	16,699 82	
	<u>\$19,181 90</u>	<u>\$19,181 90</u>

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate,	\$29,808 64
Machinery and manufacturing appliances,	37,591 36
Street mains,	19,110 00
Meters,	6,540 00
Due for gas,	4,247 11
Gas coal on hand,	1,200 00
Enrichers on hand,	150 00
Purifying materials on hand,	184 00
Cash on hand,	1,438 67
Notes receivable,	22,163 57
Investments,	2,450 00
Total assets, as per books of the company,	<u>\$124,883 35</u>

LIABILITIES.

Capital stock,	\$62,500 00
Unpaid bills,	300 00
Reserved fund,	40,000 00
Total liabilities, as per books of the company,	<u>\$102,800 00</u>
Profit and loss balance,	22,083 35
	<u>\$124,883 35</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$18,651 58	
Income from sale of gas,		\$27,487 71
other sources,		59 00
Balance to profit and loss,	8,895 13	
	<u>\$27,546 71</u>	<u>\$27,546 71</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$20,886 58
Balance of manufacturing account,		8,895 13
Interest received,		786 68
Dividends declared,	\$7,500 00	
Depreciation,	985 04	
Balance June 30, 1898,	22,083 35	
	<u>\$30,568 39</u>	<u>\$30,568 39</u>

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate,	\$44,715 27
Steam plant,	38,234 42
Electric plant,	42,731 16
Electric lines,	38,425 80
Transformers,	19,295 04
Meters,	10,702 88
Arc lamps,	6,462 47
Steam heating plant,	5,330 86
Due for light and power,	8,344 38
Fuel on hand,	1,200 00
Carbons on hand,	40 00
Oil and waste on hand,	37 15
Tools,	552 51
Globes on hand,	17 04
Other materials on hand,	44 61
Motors on hand,	2,758 56
Sundry accounts due the company,	2,836 62
Cash on hand,	7,245 90
Investments,	4,215 27
Total assets, as per books of the company,	<u>\$233,189 94</u>

LIABILITIES.

Capital stock,	\$100,000 00
Bonds issued,	75,000 00
Notes payable,	33,500 00
Unpaid bills,	3,402 45
Total liabilities, as per books of the company,	<u>\$211,902 45</u>
Profit and loss balance,	21,287 49
	<u>\$233,189 94</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$46,370 54	
Income from sale of light and power,		\$70,327 27
other sources,		2,798 97
Balance to profit and loss,	26,755 70	
	<u>\$73,126 24</u>	<u>\$73,126 24</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$23,769 30
Balance of manufacturing account,		26,755 70
Rents,		309 38
Other items of income,		174 05
Interest paid,	\$5,424 61	
Dividends declared,	6,000 00	
Depreciation,	17,769 30	
Other items,	527 03	
Balance June 30, 1898,	21,287 49	
	<u>\$51,008 43</u>	<u>\$51,008 43</u>

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$15,716 78
Steam plant,	43,953 83
Electric plant,	47,647 10
Electric lines,	30,703 21
Transformers,	1,537 24
Meters,	1,927 50
Arc lamps,	1,248 00
Franchise,	8,000 00
Due for light and power,	2,836 07
Fuel on hand,	2,281 29
Carbons on hand,	11 09
Oil and waste on hand,	44 47
Incandescent lamps on hand,	104 98
Globes on hand,	1 95
Other materials on hand,	912 19
Sundry accounts due the company,	388 13
Cash on hand,	327 70
Total assets, as per books of the company,	<u>\$157,641 53</u>

LIABILITIES.

Capital stock,	\$90,000 00
Bonds issued,	60,000 00
Notes payable,	2,000 00
Unpaid bills,	3,055 00
Total liabilities, as per books of the company,	<u>\$155,055 00</u>
Profit and loss balance,	2,586 53
	<u>\$157,641 53</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$19,556 87	
Income from sale of light and power,		\$24,902 43
Balance to profit and loss,	5,345 56	
	<u>\$24,902 43</u>	<u>\$24,902 43</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$1,064 46
Balance of manufacturing account,		5,345 56
Jobbing account,		1,193 99
Interest paid,	\$5,017 48	
Balance June 30, 1898,	2,586 53	
	<u>\$7,604 01</u>	<u>\$7,604 01</u>

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$8,350 00
Machinery and manufacturing appliances,	15,000 00
Street mains,	14,650 00
Meters,	2,000 00
Due for gas,	1,998 80

Gas coal on hand,	\$1,635 49
Coke on hand,	62 50
Tar on hand,	5 00
Enrichers on hand,	36 56
Purifying materials on hand,	2 85
Other materials on hand,	52 40
Stoves on hand,	28 50
Gas fixtures on hand,	80 00
Sundry accounts due the company,	507 28
Cash on hand,	791 64
Total assets, as per books of the company,	<u>\$45,201 02</u>

LIABILITIES.

Capital stock,	\$40,000 00
Unpaid dividends,	96 00
Total liabilities, as per books of the company,	<u>\$40,096 00</u>
Profit and loss balance,	5,105 02
	<u>\$45,201 02</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$7,189 87	
Income from sale of gas,		\$9,129 75
residuals,		641 56
Balance to profit and loss,	2,581 44	
	<u>\$9,771 31</u>	<u>\$9,771 31</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$4,410 31
Balance of manufacturing account,		2,581 44
Interest received,		9 09
Jobbing account,		100 29
Dividends declared,	\$1,400 00	
Construction charged off,	432 10	
Depreciation,	40 91	
Other items,	123 10	
Balance June 30, 1898,	5,105 02	
	<u>\$7,101 13</u>	<u>\$7,101 13</u>

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$11,523 67
Steam plant,	25,712 79
Electric plant,	28,279 35
Electric lines,	60,481 94
Transformers,	9,323 65
Meters,	4,996 66
Arc lamps,	5,965 00
Due for light and power,	3,109 51
Fuel on hand,	126 89
Carbons on hand,	48 00
Oil and waste on hand,	15 30
Incandescent lamps on hand,	113 26
Globes on hand,	5 40
Other materials on hand,	239 62

Electric fixtures on hand,	\$1,077 36
Horses, wagons, etc.,	1,010 83
Sundry accounts due the company,	78 00
Office furniture,	95 31
Cash on hand,	1,002 24
Total assets, as per books of the company,	<u>\$153,234 69</u>

LIABILITIES.

Capital stock,	\$89,700 00
Notes payable,	45,800 00
Unpaid bills,	5,753 89
Unpaid dividends,	75 00
Total liabilities, as per books of the company,	<u>\$141,328 89</u>
Profit and loss balance,	11,905 80
	<u>\$153,234 69</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$25,538 98	
Income from sale of light and power,		\$34,400 11
Balance to profit and loss,	8,861 13	
	<u>\$34,400 11</u>	<u>\$34,400 11</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$15,094 43
Balance of manufacturing account,		8,861 13
Rents,		15 00
Jobbing account,		238 60
Other items of income,		21 88
Interest paid,	\$2,380 26	
Dividends declared,	5,382 00	
Depreciation,	4,562 98	
Balance June 30, 1898,	11,905 80	
	<u>\$24,231 04</u>	<u>\$24,231 04</u>

RANDOLPH ELECTRIC LIGHT PLANT.

(Charles Doughty, Proprietor.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,780 86	
Income from sale of light and power,		\$5,756 22
other sources,		86 00
Balance to profit and loss,	1,061 36	
	<u>\$5,842 22</u>	<u>\$5,842 22</u>

RAWSON LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$5,000 00
Steam plant,	4,500 00
Electric plant,	2,500 00
Electric lines,	8,006 55
Transformers,	2,181 93
Meters,	1,173 67

Water power,	\$1,200 00
Water wheel,	1,200 00
Due for light and power,	653 52
Incandescent lamps on hand,	400 17
Tools,	85 92
Other materials on hand,	1,138 99
Sundry accounts due the company,	177 54
Cash on hand,	35 79
Insurance,	188 90

Total assets, as per books of the company, \$28,442 98

LIABILITIES.

Capital stock,	\$25,000 00
Unpaid bills,	140 46
Depreciation fund,	2,000 00

Total liabilities, as per books of the company, \$27,140 46
Profit and loss balance, 1,302 52

\$28,442 98

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,634 53	
Income from sale of light and power,		\$7,444 72
other sources,		306 01
Balance to profit and loss,		883 80
	\$8,634 53	\$8,634 53

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$1,357 08
Balance of manufacturing account,	\$883 80	
Interest received,		20 54
Jobbing account,		891 19
Other items,	82 49	
Balance June 30, 1898,	1,302 52	
	\$2,268 81	\$2,268 81

ROXBURY GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$116,365 91
Machinery and manufacturing appliances,	329,117 89
Street mains,	444,162 72
Meters,	96,076 17
Due for gas,	47,201 30
Gas on hand,	217 17
Purifying materials on hand,	147 00
Other materials on hand,	4,037 96
Stoves on hand,	88,030 52
Patent rights,	50,000 00
Horses, wagons, etc.,	228 25
Sundry accounts due the company,	3,246 20

Office furniture,	\$136 53
Cash on hand,	6,102 11
Works in process,	7,943 99
Total assets, as per books of the company,	<u>\$1,193,013 72</u>

LIABILITIES.

Capital stock,	\$600,000 00
Notes payable,	1,600 00
Unpaid bills,	162,445 42
Deposits,	6,061 00
Amounts due from the company, not included above,	631 25
Total liabilities, as per books of the company,	<u>\$770,737 67</u>
Profit and loss balance,	422,276 05
	<u>\$1,193,013 72</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$171,919 10	
Income from sale of gas,		\$214,046 62
Balance to profit and loss,	42,127 52	
	<u>\$214,046 62</u>	<u>\$214,046 62</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$438,538 45
Balance of manufacturing account,		42,127 52
Interest received,		58 52
Rents,		1,551 56
Dividends declared,	\$60,000 00	
Balance June 30, 1898,	422,276 05	
	<u>\$482,276 05</u>	<u>\$482,276 05</u>

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate,	\$45,000 00
Steam plant,	70,000 00
Electric plant,	30,000 00
Electric lines,	75,000 00
Transformers,	12,000 00
Meters,	14,000 00
Arc lamps,	6,500 00
Due for light and power,	7,784 14
Fuel on hand,	1,116 46
Carbons on hand,	290 58
Incandescent lamps on hand,	2,178 12
Globes on hand,	80 13
Other materials and machinery on hand,	3,313 42
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	387 81
Cash on hand,	3,247 91
Sinking fund,	10,417 72
Total assets, as per books of the company,	<u>\$281,816 29</u>

LIABILITIES.

Capital stock,	\$175,000 00
Bonds issued,	50,000 00
Notes payable,	20,000 00
Unpaid bills,	778 12
Deposits,	220 34
Reserved fund,	10,900 00
Amounts due from the company, not included above,	917 72
Total liabilities, as per books of the company,	\$257,816 18
Profit and loss balance,	24,000 11
	<u>\$281,816 29</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$62,808 59	
Income from sale of light and power,		\$93,704 32
other sources,		427 08
Balance to profit and loss,	31,322 81	
	<u>\$94,131 40</u>	<u>\$94,131 40</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$24,773 13
Balance of manufacturing account,		31,322 81
Interest received,		134 42
Reserved fund,		2,925 18
Jobbing account,		1,861 80
Interest paid,	\$3,602 58	
Dividends declared,	14,000 00	
Reserved fund,	900 00	
Depreciation,	18,503 79	
Other items,	10 86	
Balance June 30, 1898,	24,000 11	
	<u>\$61,017 34</u>	<u>\$61,017 34</u>

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$135,041 42
Machinery and manufacturing appliances,	56,500 00
Street mains,	122,355 18
Meters,	13,965 15
Due for gas,	10,996 66
Gas coal on hand,	2,283 66
Coke on hand,	1,680 00
Tar on hand,	1,600 00
Enrichers on hand,	158 42
Purifying materials on hand,	130 00
Other materials on hand,	2,823 26
Stoves on hand,	2,272 00
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	1,578 60
Office furniture,	200 00
Cash on hand,	20,669 76
Investments,	3,463 00
Total assets, as per books of the company,	<u>\$376,217 11</u>

LIABILITIES.

Capital stock,	\$300,000 00
Deposits,	417 00
Amounts due from the company, not included above,	2,500 00
Total liabilities, as per books of the company,	<u>\$302,917 00</u>
Profit and loss balance,	73,300 11
	<u>\$376,217 11</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$48,404 34	
Income from sale of gas,		\$62,556 96
residuals,		9,699 72
Balance to profit and loss,	23,852 34	
	<u>\$72,256 68</u>	<u>\$72,256 68</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$67,042 40
Balance of manufacturing account,		23,852 34
Other items of income,		92 58
Dividends declared,	\$16,500 00	
Jobbing account,	622 80	
Other items,	564 41	
Balance June 30, 1898,	73,300 11	
	<u>\$90,987 32</u>	<u>\$90,987 32</u>

SHELBURNE FALLS ELECTRIC LIGHT AND POWER COMPANY.

(C. H. Wilcox and E. J. Halligan, Owners.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$1,273 65	
Income from sale of light and power,		\$3,362 29
other sources,		8 25
Balance to profit and loss,	2,096 89	
	<u>\$3,370 54</u>	<u>\$3,370 54</u>

SOMERVILLE ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$30,910 97
Steam plant,	54,262 84
Electric plant,	57,833 20
Electric lines,	131,253 92
Transformers,	13,542 88
Meters,	8,229 78
Arc lamps,	14,151 39
Due for light and power,	7,898 66
Fuel on hand,	577 00
Carbons on hand,	666 82
Oil and waste on hand,	124 90
Incandescent lamps on hand,	496 56
Globes on hand,	111 27
Other materials on hand,	4,559 88

Tools on hand,	\$1,000 00
Horses, wagons, etc.,	820 40
Sundry accounts due the company,	402 52
Office furniture,	500 00
Cash on hand,	4,145 81
Notes receivable,	333 58
Advanced interest and insurance,	1,777 69
Total assets, as per books of the company,	<u>\$333,600 07</u>

LIABILITIES.

Capital stock,	\$200,000 00
Bonds issued,	50,000 00
Notes payable,	66,000 00
Unpaid bills,	1,832 47
Deposits,	184 33
Interest accrued but not due,	416 67
Amounts due from the company, not included above,	1,333 29
Total liabilities, as per books of the company,	<u>\$319,766 76</u>
Profit and loss balance,	13,833 31
	<u>\$333,600 07</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$54,447 21	
Income from sale of light and power,		\$89,554 71
other sources,		23 54
Balance to profit and loss,	35,131 04	
	<u>\$89,578 25</u>	<u>\$89,578 25</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$28,039 09
Balance of manufacturing account,		35,131 04
Rents,		100 00
Other items of income,		97 35
Interest paid,	\$6,377 10	
Dividends declared,	10,000 00	
Depreciation,	31,925 00	
Other items,	1,232 07	
Balance June 30, 1898,	13,833 31	
	<u>\$63,367 48</u>	<u>\$63,367 48</u>

SOUTH BOSTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$200,945 76
Machinery, manufacturing appliances and street mains,	310,088 36
Meters,	37,019 44
Due for gas,	19,264 76
Gas on hand,	140 22
Coke on hand,	173 55
Purifying materials on hand,	76 41
Other materials on hand,	2,098 94
Stoves on hand,	27,204 07
Patent rights,	25,000 00
Sundry accounts due the company,	1,090 91
Cash on hand,	6,537 13

Notes receivable,	\$1,373 55
Works in process,	9,325 74
Investment,	20,000 00
Total assets, as per books of the company,	<u>\$660,338 84</u>

LIABILITIES.

Capital stock,	\$440,000 00
Unpaid bills,	64,589 64
Deposits,	1,814 20
Amounts due from the company, not included above,	203 88
Total liabilities, as per books of the company,	<u>\$506,607 72</u>
Profit and loss balance,	153,731 12
	<u>\$660,338 84</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$89,825 15	
Income from sale of gas,		\$109,220 29
Balance to profit and loss,	19,395 14	
	<u>\$109,220 29</u>	<u>\$109,220 29</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$165,846 18
Balance of manufacturing account,		19,395 14
Interest received,		95 80
Rents,		1,394 00
Dividends declared,	\$33,000 00	
Balance June 30, 1898,	153,731 12	
	<u>\$186,731 12</u>	<u>\$186,731 12</u>

SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$7,468 65
Machinery and manufacturing appliances (gas),	12,701 99
Street mains (gas),	6,420 66
Meters (gas),	1,795 12
Due for gas,	316 92
Gas coal on hand,	17 25
Tar on hand,	3 00
Enrichers on hand,	201 68
Other gas materials on hand,	78 10
Stoves on hand,	30 75
Gas fixtures on hand,	129 43
Real estate (electric),	8,670 40
Steam plant (electric),	20,721 38
Electric plant,	11,731 55
Electric lines,	10,086 15
Transformers,	1,057 63
Meters (electric),	563 48
Arc lamps,	4,374 27
Due for electric light and power,	1,025 25
Fuel on hand (electric),	320 00
Carbons on hand,	50 00
Oil and waste on hand,	58 02

GAS AND ELECTRIC LIGHT.

[Jan.

Incandescent lamps on hand,	\$50 00
Other electric materials on hand,	95 91
Electric fixtures on hand,	226 48
Horses, wagons, etc.,	229 95
Sundry accounts due the company,	112 53
Office furniture,	150 50
Cash on hand,	551 37

Total assets, as per books of the company,	\$89,238 42
Profit and loss balance,	368 40

\$89,606 82

LIABILITIES.

Capital stock,	\$50,000 00
Notes payable,	38,000 00
Unpaid bills,	1,606 82

Total liabilities, as per books of the company,	\$89,606 82
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$3,400 65	
{ electric,	13,759 10	
Income from sale of gas,		\$4,521 71
residuals,		22 85
sale of electric light and power,		17,900 72
Balance to profit and loss, { gas,	1,143 91	
{ electric,	4,141 62	
	\$22,445 28	\$22,445 28

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$1,259 33
Balance of gas manufacturing account,		1,143 91
Balance of electric manufacturing account,		4,141 62
Interest paid,	\$1,480 37	
Dividends declared,	2,500 00	
Depreciation,	2,932 89	
Balance June 30, 1898,		368 40
	\$6,913 26	\$6,913 26

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant,	\$1,249 71
Electric plant,	5,089 29
Electric lines,	2,263 00
Transformers,	1,135 00
Meters,	263 00
Due for light and power,	576 34
Incandescent lamps on hand,	35 00
Other materials on hand,	38 99
Cash on hand,	200 00

Total assets, as per books of the company,	\$10,850 33
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LIABILITIES.	
Capital stock,	\$7,000 00
Notes payable,	3,650 33
Total liabilities, as per books of the company,	\$10,650 33
Profit and loss balance,	200 00

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses,	\$3,797 95
Income from sale of light and power,	\$4,268 65
Balance to profit and loss,	470 70
	\$4,268 65

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance of manufacturing account,	\$470 70
Interest paid,	\$270 70
Balance June 30, 1898,	200 00
	\$470 70

SPENCER GAS COMPANY.

ASSETS.	
Real estate (gas),	\$22,760 73
Machinery and manufacturing appliances (gas),	77,259 15
Street mains (gas),	36,216 81
Meters (gas),	3,704 02
Due for gas,	3,932 47
Gas coal on hand,	310 00
Enrichers on hand,	188 81
Purifying materials on hand,	20 00
Other gas materials on hand,	38 00
Stoves on hand,	3,216 00
Gas fixtures on hand,	411 25
Real estate (electric),	8,000 00
Steam plant (electric),	2,300 00
Electric plant,	6,500 00
Electric lines,	5,627 17
Arc lamps,	2,500 00
Due for electric light and power,	473 85
Carbons on hand,	42 00
Oil and waste on hand,	27 00
Globes on hand,	4 00
Horses, wagons, etc.,	464 10
Sundry accounts due the company,	2,677 81
Office furniture,	100 00

Total assets, as per books of the company,	\$176,773 17
Profit and loss balance,	15,039 62
	\$191,812 79

LIABILITIES.	
Capital stock,	\$85,000 00
Bonds issued,	85,000 00
Interest due, but not paid,	16,599 79
Interest accrued but not due,	2,550 00
Amounts due from the company, not included above,	2,663 00

Total liabilities, as per books of the company,	\$191,812 79
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$7,714 77	
{ electric,	4,170 79	
Income from sale of gas,		\$11,059 45
other sources (gas),		234 00
sale of electric light and power,		4,944 65
Balance to profit and loss, { gas,	3,578 68	
{ electric,	773 86	
	<u>\$16,238 10</u>	<u>\$16,238 10</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$16,544 28	
Balance of gas manufacturing account,		\$3,578 68
Balance of electric manufacturing account,		773 86
Rents,		50 00
Interest paid,	2,897 88	
Balance June 30, 1898,		15,039 62
	<u>\$19,442 16</u>	<u>\$19,442 16</u>

SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$175,775 00
Machinery and manufacturing appliances,	188,512 32
Street mains,	202,630 19
Meters,	36,767 97
Due for gas,	16,189 13
Gas coal on hand,	10,438 10
Coke on hand,	778 21
Tar on hand,	2,629 48
Enrichers on hand,	596 78
Purifying materials on hand,	439 36
Other materials on hand,	2,693 16
Stoves on hand,	1,003 42
Fixtures on hand,	754 59
Steam heating,	45,503 18
Horses, wagons, etc.,	1,500 00
Sundry accounts due the company,	5,252 81
Office furniture,	2,500 00
Cash on hand,	17,250 00
Notes receivable,	98 11
Total assets, as per books of the company,	<u>\$711,311 81</u>

LIABILITIES.

Capital stock,	\$500,000 00
Notes payable,	15,000 00
Deposits,	4,872 07
Extension reserve,	103,685 48
Amounts due from the company, not included above,	8,922 34
Total liabilities, as per books of the company,	<u>\$632,479 89</u>
Profit and loss balance,	78,831 92
	<u>\$711,311 81</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$116,785 53	
Income from sale of gas,		\$159,774 85
residuals,		18,357 58
other sources,		343 50
Balance to profit and loss,	61,690 40	
	<u>\$178,475 93</u>	<u>\$178,475 93</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$61,093 47
Balance of manufacturing account,		61,690 40
Interest received,		231 88
Rents,		1,088 41
Other items of income,		7,831 58
Interest paid,	\$1,373 72	
Dividends declared,	30,900 00	
Extension reserve,	20,697 51	
Other items,	1,032 59	
Balance June 30, 1898,	78,831 92	
	<u>\$131,935 74</u>	<u>\$131,935 74</u>

STOUGHTON GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$5,000 00
Machinery and manufacturing appliances (gas),	2,553 58
Street mains (gas),	5,225 90
Meters (gas),	884 93
Due for gas,	621 67
Enrichers on hand,	148 75
Other gas materials on hand,	79 77
Stoves on hand,	145 62
Steam plant (electric),	2,900 00
Electric plant,	1,772 75
Electric lines,	5,679 39
Arc lamps,	1,675 00
Due for electric light and power,	281 25
Fuel on hand (electric),	198 00
Carbons on hand,	17 60
Oil and waste on hand,	12 90
Sundry accounts due the company,	556 18
Cash on hand,	17 83
Total assets, as per books of the company,	<u>\$27,771 12</u>

LIABILITIES.

Capital stock,	\$24,000 00
Unpaid bills,	266 87
Depreciation fund,	2,500 00
Total liabilities, as per books of the company,	<u>\$26,766 87</u>
Profit and loss balance,	1,004 25
	<u>\$27,771 12</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$2,638 22	
{ electric,	2,833 86	
Income from sale of gas,		\$3,447 75
sale of electric light and power,		2,748 72
Balance to profit and loss, { gas,	809 53	
{ electric,		85 14
	<u>\$6,281 61</u>	<u>\$6,281 61</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$999 86
Balance of gas manufacturing account,		809 53
Balance of electric manufacturing account,	\$85 14	
Dividends declared,	720 00	
Balance June 30, 1898,	1,004 25	
	<u>\$1,809 39</u>	<u>\$1,809 39</u>

SUBURBAN GAS AND ELECTRIC COMPANY.

(Revere and Winthrop.)

ASSETS.

Real estate,	\$5,500 00
Steam plant,	17,019 49
Electric plant,	13,240 94
Electric lines,	25,656 55
Transformers,	8,486 25
Meters,	5,808 91
Arc lamps,	4,266 74
Due for light and power,	4,781 82
Fuel on hand,	34 00
Carbons on hand,	45 85
Oil and waste on hand,	18 18
Incandescent lamps on hand,	357 97
Globes on hand,	21 25
Other materials on hand,	1,343 31
Fixtures, tools, etc.,	339 07
Horses, wagons, etc.,	552 50
Sundry accounts due the company,	1 00
Office furniture,	267 25
Cash on hand,	695 36
Unexpired insurance,	719 31
Total assets, as per books of the company,	<u>\$89,155 75</u>
Profit and loss balance,	4,524 70
	<u>\$93,680 45</u>

LIABILITIES.

Capital stock,	\$60,000 00
Bonds issued,	27,500 00
Unpaid bills,	2,706 71
Deposits,	2,147 00
Interest due but not paid,	368 82
Interest accrued but not due,	550 00
Amounts due from the company, not included above,	407 92
Total liabilities, as per books of the company,	<u>\$93,680 45</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$28,667 56	
Income from sale of light and power,		\$31,776 22
Balance to profit and loss,	3,108 66	
	<u>\$31,776 22</u>	<u>\$31,776 22</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$5,834 73	
Balance of manufacturing account,		\$3,108 66
Interest received,		22 84
Wiring account,		71 38
Interest paid,	1,608 65	
Other items,	284 20	
Balance June 30, 1898,		4,524 70
	<u>\$7,727 58</u>	<u>\$7,727 58</u>

SUBURBAN LIGHT AND POWER COMPANY.

(Boston.)

ASSETS.

Real estate,	\$12,158 44
Steam plant,	43,899 35
Electric plant,	195,677 73
Electric lines,	16,827 57
Transformers,	4,810 95
Meters,	13,899 06
Arc lamps,	3,760 89
Patent rights,	75,000 00
Due for light and power,	12,625 80
Fuel on hand,	86 14
Carbons on hand,	506 01
Oil and waste on hand,	49 91
Incandescent lamps on hand,	1,368 67
Globes on hand,	95 56
Other materials on hand,	1,362 03
Horses, wagons, etc.,	241 25
Sundry accounts due the company,	466 93
Office furniture,	913 95
Cash on hand,	1,312 83
Notes receivable,	332 07
Unexpired insurance and telephone,	1,056 26
Total assets, as per books of the company,	<u>\$386,451 40</u>

LIABILITIES.

Capital stock,	\$174,400 00
Bonds issued,	103,500 00
Notes payable,	43,470 56
Unpaid bills,	14,638 29
Interest due but not paid,	3,015 81
Amounts due from the company, not included above,	7,694 14
Total liabilities, as per books of the company,	<u>\$346,718 80</u>
Profit and loss balance,	39,732 60
	<u>\$386,451 40</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$77,749 97	
Income from sale of light and power,		\$86,560 73
other sources,		11,850 55
Balance to profit and loss,	20,661 31	
	<u>\$98,411 28</u>	<u>\$98,411 28</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$28,834 30
Balance of manufacturing account,		20,661 31
Interest paid,	\$9,240 22	
Other items,	522 79	
Balance June 30, 1898,	39,732 60	
	<u>\$49,495 61</u>	<u>\$49,495 61</u>

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$26,500 00
Machinery, manufacturing appliances, street mains and meters,	53,500 00
Due for gas,	13,945 27
Gas coal on hand,	3,885 00
Tar on hand,	790 00
Enrichers on hand,	27 20
Purifying materials on hand,	398 00
Other materials on hand,	200 00
Stoves on hand,	579 61
Fixtures on hand,	2,951 51
Sundry accounts due the company,	2,907 21
Cash on hand,	21,476 03
Total assets, as per books of the company,	<u>\$127,159 83</u>

LIABILITIES.

Capital stock,	\$80,000 00
Deposits,	98 00
Total liabilities, as per books of the company,	<u>\$80,098 00</u>
Profit and loss balance,	47,061 83
	<u>\$127,159 83</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$42,574 11	
Income from sale of gas,		\$59,579 04
residuals,		5,141 11
Balance to profit and loss,	22,146 04	
	<u>\$64,720 15</u>	<u>\$64,720 15</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$37,089 40
Balance of manufacturing account,		22,146 04
Rents,		200 00
Other items of income,		1 05
Dividends declared,	\$8,000 00	
Construction charged off,	1,758 35	
Depreciation,	1,739 97	
Other items,	876 34	
Balance June 30, 1898,	47,061 83	
	<hr/>	<hr/>
	\$59,436 49	\$59,436 49

TOWNSEND ELECTRIC PLANT.

(See ADAMS U. S.)

TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

UNION ELECTRIC LIGHT COMPANY.

(Franklin.)

ASSETS.

Real estate,	\$4,833 50
Steam plant,	12,472 37
Electric plant,	8,041 30
Electric lines,	28,064 20
Transformers,	3,712 67
Meters,	2,129 99
Arc lamps,	3,015 40
Due for light and power,	1,936 57
Fuel on hand,	220 00
Carbons on hand,	44 88
Oil and waste on hand,	15 04
Incandescent lamps on hand,	60 50
Globes on hand,	26 67
Other materials on hand,	1,092 84
Motors on hand,	166 00
Fixtures, horses, wagons, etc.,	1,442 08
Office furniture,	71 16
Cash on hand,	608 81
Notes receivable,	24 00
Insurance, interest and taxes,	342 84

Total assets, as per books of the company, \$68,320 82

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	30,000 00
Notes payable,	14,000 00
Unpaid bills,	194 23
Total liabilities, as per books of the company,	\$64,194 23
Profit and loss balance,	4,126 59
	<hr/>
	\$68,320 82

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,565 06	
Income from sale of light and power,		\$11,123 84
Balance to profit and loss,	2,558 78	
	<hr/>	<hr/>
	\$11,123 84	\$11,123 84

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$1,864 19
Balance of manufacturing account,		2,558 78
Coupons cancelled,		1,800 00
Wiring account,		519 62
Interest paid,	\$2,616 00	
Balance June 30, 1898,	4,126 59	
	<hr/>	<hr/>
	\$6,742 59	\$6,742 59

UNITED ELECTRIC LIGHT COMPANY.

(Springfield.)

ASSETS.

Real estate,	\$183,480 50
Steam plant,	134,995 99
Electric plant,	258,554 40
Electric lines,	188,376 79
Transformers,	27,316 85
Meters,	21,353 00
Due for light and power,	24,029 38
Fuel on hand,	768 12
Carbons on hand,	1,416 54
Incandescent lamps on hand,	4,764 04
Globes on hand,	537 24
Other materials on hand,	1,000 00
Motors on hand,	19,072 40
Horses, wagons, etc.,	694 00
Sundry accounts due the company,	4,995 84
Office furniture,	500 00
Cash on hand,	2,580 24
Investments,	140,300 00
Sinking fund account,	9,000 00

Total assets, as per books of the company, \$1,023,735 33

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	200,000 00
Notes payable,	53,300 00
Unpaid bills,	9,604 35
Reserved fund,	17,000 00
Depreciation fund,	175,000 00
Total liabilities, as per books of the company,	\$954,904 35
Profit and loss balance,	68,830 98
	<u>\$1,023,735 33</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$90,579 25	
Income from sale of light and power,		\$195,157 01
other sources,		457 24
Balance to profit and loss,	105,035 00	
	<u>\$195,614 25</u>	<u>\$195,614 25</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$38,743 97
Balance of manufacturing account,		105,035 00
Rents,		600 00
Dividends received,		7,000 00
Other items of income,		494 72
Interest paid,	\$13,144 94	
Dividends declared,	30,000 00	
Depreciation fund,	25,000 00	
Reserved fund,	12,000 00	
Other items,	2,897 77	
Balance June 30, 1898,	68,830 98	
	<u>\$151,873 69</u>	<u>\$151,873 69</u>

UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$8,370 10
Steam plant,	12,896 92
Electric plant,	11,046 61
Electric lines,	28,156 18
Transformers,	7,030 55
Meters,	1,672 97
Arc lamps,	2,500 00
Due for light and power,	3,297 77
Fuel on hand,	198 00
Carbons on hand,	60 00
Oil and waste on hand,	76 00
Incandescent lamps on hand,	84 00
Globes on hand,	22 00
Other materials on hand,	498 00
Tools,	287 40
Fixtures on hand,	707 00
Horses, wagons, etc.,	236 50
Office furniture,	62 53
Cash on hand,	181 33
Total assets, as per books of the company,	<u>\$77,383 86</u>

LIABILITIES.

Capital stock,	\$39,400 00
Notes payable,	29,321 03
Unpaid bills,	1,845 82
Total liabilities, as per books of the company,	\$70,566 85
Profit and loss balance,	6,817 01
	<u>\$77,383 86</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,101 18	
Income from sale of light and power,		\$12,665 30
Balance to profit and loss,	4,564 12	
	<u>\$12,665 30</u>	<u>\$12,665 30</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$5,814 66
Balance of manufacturing account,		4,564 12
Jobbing account,		96 00
Interest paid,	\$1,559 07	
Depreciation,	2,098 70	
Balance June 30, 1898,	6,817 01	
	<u>\$10,474 78</u>	<u>\$10,474 78</u>

WALPOLE ELECTRIC PLANT.

(See BRADFORD LEWIS & SON.)

WALTHAM GAS COMPANY.

ASSETS.

Real estate (gas),	\$21,804 13
Machinery and manufacturing appliances (gas),	80,000 00
Street mains (gas),	51,800 00
Meters (gas),	6,500 00
Due for gas,	4,070 70
Gas coal on hand,	3,388 84
Coke on hand,	10 00
Tar on hand,	491 00
Enrichers on hand,	18 67
Purifying materials on hand,	98 00
Other gas materials on hand,	724 99
Stoves on hand,	336 95
Gas fixtures on hand,	201 60
Real estate (electric),	20,000 00
Steam plant (electric),	27,404 46
Electric plant,	23,163 40
Electric lines,	25,172 18
Transformers,	5,248 89
Meters (electric),	5,178 15
Due for electric light and power,	4,917 74
Fuel on hand (electric),	507 90
Carbons on hand,	232 07

Oil and waste on hand,	\$58 06
Incandescent lamps on hand,	56 11
Globes on hand,	5 06
Other electric materials on hand,	1,724 63
Horses, wagons, etc.,	500 00
Sundry accounts due the company,	961 59
Office furniture,	1,371 19
Cash on hand,	1,539 51
Insurance unexpired,	536 59
Total assets, as per books of the company,	<u>\$288,022 41</u>

LIABILITIES.

Capital stock,	\$140,000 00
Bonds issued,	50,000 00
Notes payable,	58,000 00
Amounts due from the company, not included above,	2,500 00
Total liabilities, as per books of the company,	<u>\$250,500 00</u>
Profit and loss balance,	37,522 41
	<u>\$288,022 41</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas,	\$34,590 99	
{ electric,	37,034 03	
Income from sale of gas,		\$41,504 26
residuals,		6,532 99
sale of electric light and power,		44,281 71
Balance to profit and loss, { gas,	13,446 26	
{ electric,	7,247 68	
	<u>\$92,318 96</u>	<u>\$92,318 96</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$100,676 87
Balance of gas manufacturing account,		13,446 26
Balance of electric manufacturing account,		7,247 68
Interest paid,	\$5,783 38	
Dividends declared,	8,400 00	
Depreciation,	68,427 85	
Other items,	1,237 17	
Balance June 30, 1898,	37,522 41	
	<u>\$121,370 81</u>	<u>\$121,370 81</u>

WARE ELECTRIC COMPANY.

ASSETS.

Real estate,	\$6,630 23
Steam plant,	7,705 40
Electric plant,	6,981 46
Electric lines,	12,531 66
Transformers,	2,605 25
Meters,	1,223 00

Arc lamps,	\$3,926 00
Due for light and power,	730 30
Fuel on hand,	133 00
Carbons on hand,	37 72
Oil and waste on hand,	36 12
Incandescent lamps on hand,	43 05
Globes on hand,	5 54
Other materials on hand,	77 95
Sundry accounts due the company,	84 13
Office furniture,	267 02
Cash on hand,	529 33
Insurance unexpired,	65 00

Total assets, as per books of the company, \$43,612 16

LIABILITIES.

Capital stock,	\$28,400 00
Notes payable,	10,900 00
Reserved fund,	1,110 60

Total liabilities, as per books of the company, \$40,410 60
 Profit and loss balance, 3,201 56

\$43,612 16

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,312 71	
Income from sale of light and power,		\$9,278 80
Balance to profit and loss,	2,966 09	
	\$9,278 80	\$9,278 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$2,275 81
Balance of manufacturing account,		2,966 09
Interest paid,	\$650 34	
Dividends declared,	1,390 00	
Balance June 30, 1898,	3,201 56	
	\$5,241 90	\$5,241 90

WEBSTER ELECTRIC COMPANY.

ASSETS.

Real estate (gas),	\$8,500 00
Machinery and manufacturing appliances (gas),	10,000 00
Street mains (gas),	10,802 78
Meters (gas),	2,625 48
Due for gas,	831 47
Gas coal on hand,	373 50
Coke on hand,	30 00
Tar on hand,	60 00
Enrichers on hand,	5 00
Gas on hand,	25 00
Other gas materials on hand,	140 31
Stoves on hand,	88 25

Gas fixtures on hand,	\$31 11
Real estate (electric),	10,020 89
Steam plant (electric),	13,667 35
Electric plant,	13,045 00
Electric lines,	6,181 58
Transformers,	1,241 20
Meters (electric),	651 15
Arc lamps,	2,749 19
Due for electric light and power,	1,528 66
Fuel on hand (electric),	320 00
Carbons on hand,	30 00
Oil and waste on hand,	16 10
Incaudescant lamps on hand,	183 70
Globes on hand,	24 60
Other electric materials on hand,	94 28
Electric fixtures on hand,	148 29
Sundry accounts due the company,	376 96
Office furniture,	148 26
Cash on hand,	191 95
Sinking funds,	4,800 00
<hr/>	
Total assets, as per books of the company,	\$88,932 06

LIABILITIES.

Capital stock,	\$45,000 00
Bonds issued,	30,000 00
Notes payable,	5,300 00
Unpaid bills,	5,108 48
<hr/>	
Total liabilities, as per books of the company,	\$85,408 48
Profit and loss balance,	3,523 58
<hr/>	
	\$88,932 06

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$3,203 55	
{ electric,	6,265 71	
Income from sale of gas,		\$4,605 20
residuals,		337 68
other sources (gas),		34 25
sale of electric light and power,		10,206 65
Balance to profit and loss, { gas,	1,773 58	
{ electric,	3,940 94	
<hr/>		
	\$15,183 78	\$15,183 78

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$1,657 13
Balance of gas manufacturing account,		1,773 58
Balance of electric manufacturing account,		3,940 94
Jobbing account,		26 45
Interest paid,	\$1,995 00	
Dividends declared,	1,800 00	
Wiring account,	79 52	
Balance June 30, 1898,	3,523 58	
<hr/>		
	\$7,398 10	\$7,398 1

WESTBOROUGH GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate,	\$5,872 39
Steam plant,	7,397 51
Electric plant,	13,724 93
Electric lines,	15,947 21
Transformers,	4,755 01
Meters,	2,907 57
Arc lamps,	934 60
Due for light and power,	2,314 71
Fuel on hand,	472 76
Carbons on hand,	29 10
Oil and waste on hand,	18 55
Incandescent lamps on hand,	208 94
Globes on hand,	10 75
Other materials on hand,	926 50
Horses, wagons, etc.,	195 51
Sundry accounts due the company,	427 61
Office furniture,	298 70
Cash on hand,	823 42
Total assets, as per books of the company,	<u>\$57,265 77</u>

LIABILITIES.

Capital stock,	\$25,000 00
Notes payable,	19,600 00
Unpaid bills,	1,162 39
Interest accrued but not due,	185 27
Depreciation fund,	3,000 00
Amounts due from the company, not included above,	3,000 00
Total liabilities, as per books of the company,	<u>\$51,947 66</u>
Profit and loss balance,	5,318 11
	<u>\$57,265 77</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$8,051 01	
Income from sale of light and power,		\$13,104 41
Balance to profit and loss,	5,053 40	
	<u>\$13,104 41</u>	<u>\$13,104 41</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$4,468 12
Balance of manufacturing account,		5,053 40
Rents,		180 00
Jobbing account,		78 89
Interest paid,	\$1,178 83	
Dividends declared,	1,500 00	
Depreciation fund,	1,000 00	
Other items,	783 47	
Balance June 30, 1898,	5,318 11	
	<u>\$9,780 41</u>	<u>\$9,780 41</u>

WESTFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate (gas),	\$24,618 12
Machinery and manufacturing appliances (gas),	25,782 30
Street mains (gas),	22,736 92
Meters (gas),	3,636 50
Due for gas,	4,353 30
Gas coal on hand,	880 00
Enrichers on hand,	233 14
Purifying materials on hand,	36 40
Other gas materials on hand,	132 00
Stoves on hand,	37 54
Real estate (electric),	9,406 01
Steam plant (electric),	9,554 69
Electric plant,	7,129 52
Electric lines,	8,668 01
Transformers,	1,302 77
Meters (electric),	123 73
Arc lamps,	4,163 92
Due for electric light and power,	1,501 91
Fuel on hand (electric),	682 00
Carbons on hand,	53 65
Oil and waste on hand,	40 20
Globes on hand,	11 20
Electric fixtures on hand,	7 00
Sundry accounts due the company,	221 90
Cash on hand,	2,408 73
	<hr/>
Total assets, as per books of the company,	\$127,721 46

LIABILITIES.

Capital stock,	\$75,000 00
Notes payable,	14,525 00
Deposits,	50 00
Depreciation fund,	11,399 32
	<hr/>
Total liabilities, as per books of the company,	\$100,974 32
Profit and loss balance,	26,747 14
	<hr/>
	\$127,721 46

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$11,270 49	
{ electric,	7,820 81	
Income from sale of gas,		\$18,860 93
residuals,		1,746 24
sale of electric light and power,		13,178 90
Balance to profit and loss, { gas,	9,336 68	
{ electric,	5,358 09	
	<hr/>	<hr/>
	\$33,786 07	\$33,786 07

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$20,797 41
Balance of gas manufacturing account,		9,336 68
Balance of electric manufacturing account,		5,358 09
Rents,		132 00
Jobbing account,		395 11
Other items of income,		8 07
Interest paid,	\$919 33	
Dividends declared,	6,000 00	
Depreciation fund,	2,360 89	
Balance June 30, 1898,	26,747 14	
	<hr/>	<hr/>
	\$36,027 36	\$36,027 36

WESTON ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant,	\$7,552 64
Electric lines,	16,283 75
Transformers,	1,182 30
Meters,	417 50
Due for light and power,	2,214 99
Cash on hand,	65 59

Total assets, as per books of the company, \$27,716 77

LIABILITIES.

Capital stock,	\$12,000 00
Notes payable,	13,500 00
Unpaid bills,	1,975 00

Total liabilities, as per books of the company, \$27,475 00
 Profit and loss balance, 241 77

\$27,716 77

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$3,969 40	
Income from sale of light and power,		\$4,738 10
Balance to profit and loss,	768 70	
	<hr/>	<hr/>
	\$4,738 10	\$4,738 10

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$82 48
Balance of manufacturing account,		768 70
Interest paid,	\$588 55	
Wiring account,	20 86	
Balance June 30, 1898,	241 77	
	<hr/>	<hr/>
	\$851 18	\$851 18

WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$13,448 28
Steam plant,	17,036 99
Electric plant,	25,122 48
Electric lines,	71,992 35
Transformers,	926 72
Meters,	1,604 66
Arc lamps,	2,233 97
Due for light and power,	2,951 01
Carbons on hand,	19 77
Oil and waste on hand,	17 14
Incandescent lamps on hand,	78 27
Globes on hand,	13 00
Other materials on hand,	624 27
Insurance unexpired,	492 31
Horses, wagons, etc.,	218 77
Office furniture, tools, etc.,	521 34
Cash on hand,	77 99
Notes receivable,	1,000 00
Total assets, as per books of the company,	<u>\$138,379 32</u>

LIABILITIES.

Capital stock,	\$50,000 00
Bonds issued,	50,000 00
Notes payable,	21,933 33
Unpaid bills,	2,367 53
Interest accrued but not due,	1,245 80
Amounts due from the company, not included above,	473 52
Total liabilities, as per books of the company,	<u>\$126,020 18</u>
Profit and loss balance,	12,359 14
	<u>\$138,379 32</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$20,651 76	
Income from sale of light and power,		\$24,554 97
other sources,		176 82
Balance to profit and loss,	4,080 03	
	<u>\$24,731 79</u>	<u>\$24,731 79</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$11,845 88
Balance of manufacturing account,		4,080 03
Interest received,		4 15
Wiring account,		154 52
Other items of income,		1,000 00
Interest paid,	\$4,235 71	
Other items,	489 73	
Balance June 30, 1898,	12,359 14	
	<u>\$17,084 58</u>	<u>\$17,084 58</u>

WHITMAN LIGHT AND POWER COMPANY.

ASSETS.

Real estate,	\$7,000 00
Steam plant,	12,000 00
Electric plant,	4,500 00
Electric lines,	8,000 00
Transformers,	1,400 00
Meters,	1,250 00
Arc lamps,	1,750 00
Due for light and power,	1,115 80
Fuel on hand,	554 38
Carbons on hand,	41 02
Oil and waste on hand,	27 54
Incandescent lamps on hand,	16 84
Globes on hand,	10 50
Tools,	50 00
Horses, wagons, etc.,	150 00
Sundry accounts due the company,	16 65
Office furniture,	50 00
Cash on hand,	3,256 25
Insurance unexpired,	201 35

Total assets, as per books of the company, \$41,390 33

LIABILITIES.

Capital stock,	\$22,000 00
Bonds issued,	18,000 00
Unpaid bills,	497 94
Amounts due from the company, not included above,	214 38

Total liabilities, as per books of the company, \$40,712 32

Profit and loss balance, 678 01

\$41,390 33

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$9,523 74	
Income from sale of light and power,		\$12,993 84
Balance to profit and loss,	3,470 10	
	\$12,993 84	\$12,993 84

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$1,488 01
Balance of manufacturing account,		3,470 10
Interest received,		20 67
Interest paid,	\$1,080 00	
Dividends declared,	1,980 00	
Depreciation,	1,240 77	
Balance June 30, 1898,	678 01	
	\$4,978 78	\$4,978 78

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate,	\$10,454 75
Machinery, manufacturing appliances and street mains,	20,463 26
Meters,	960 00
Due for gas,	556 56
Gas oil on hand,	165 00
Wood on hand,	386 75
Other materials on hand,	359 89
Stoves on hand,	50 00
Fixtures on hand,	180 12
Horses, wagons, etc.,	25 00
Sundry accounts due the company,	387 18
Cash on hand,	123 68
Total assets, as per books of the company,	<u>\$34,112 19</u>

LIABILITIES.

Capital stock,	\$20,000 00
Bonds issued,	10,000 00
Notes payable,	1,600 00
Unpaid bills,	63 00
Total liabilities, as per books of the company,	<u>\$31,663 00</u>
Profit and loss balance,	2,449 19
	<u>\$34,112 19</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$3,409 92	
Income from sale of gas,		\$6,412 82
Balance to profit and loss,	3,002 90	
	<u>\$6,412 82</u>	<u>\$6,412 82</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$789 37
Balance of manufacturing account,		3,002 90
Jobbing account,		456 21
Other items of income,		39 35
Interest paid,	\$739 52	
Dividends declared,	1,000 00	
Depreciation,	69 12	
Other items,	30 00	
Balance June 30, 1898,	2,449 19	
	<u>\$4,287 83</u>	<u>\$4,287 83</u>

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant,	\$1,359 76
Electric plant,	10,884 27
Electric lines,	12,331 20
Transformers,	1,315 40
Meters,	2,010 48
Arc lamps,	2,362 82

Due for light and power,	\$1,081 43
Carbons on hand,	26 80
Oil and waste on hand,	10 25
Incandescent lamps on hand,	43 00
Globes on hand,	9 80
Other materials on hand,	114 76
Horses, wagons and tools,	178 50
Sundry accounts due the company,	192 30
Office furniture,	41 55
Cash on hand,	201 95
Insurance unexpired,	128 13
Total assets, as per books of the company,	<u>\$32,292 40</u>

LIABILITIES.

Capital stock,	\$12,000 00
Bonds issued,	11,500 00
Notes payable,	4,830 00
Unpaid bills,	358 79
Interest due but not paid,	55 74
Total liabilities, as per books of the company,	<u>\$28,744 53</u>
Profit and loss balance,	3,547 87
	<u>\$32,292 40</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,734 07	
Income from sale of light and power,		\$6,728 69
other sources,		206 84
Balance to profit and loss,	2,201 46	
	<u>\$6,935 53</u>	<u>\$6,935 53</u>

	DR.	CR.
Balance June 30, 1897,		\$2,258 08
Balance of manufacturing account,		2,201 46
Wiring account,		1 85
Interest paid,	\$913 52	
Balance June 30, 1898,	3,547 87	
	<u>\$4,461 39</u>	<u>\$4,461 39</u>

WOBURN ELECTRIC LIGHT COMPANY.

No ASSETS.

No LIABILITIES.

MANUFACTURING ACCOUNT.

(To Oct. 1, 1897.)

	DR.	CR.
Operating expenses,	\$9,859 65	
Income from sale of light and power,		\$11,735 52
Balance to profit and loss,	1,875 87	
	<u>\$11,735 52</u>	<u>\$11,735 52</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$4,369 63	
Balance of manufacturing account,		\$1,875 87
Interest cancelled,		3,600 00
Bonds and mortgages cancelled,		91,598 66
Stock cancelled,		120,000 00
Notes payable cancelled,		142,226 27
Accounts payable cancelled,		14,555 45
Interest paid,	4,171 62	
Loss by foreclosure sale,	363,216 34	
Other items,	2,098 66	
	<u>\$373,856 25</u>	<u>\$373,856 25</u>

WOBBURN LIGHT, HEAT AND POWER COMPANY.

ASSETS.

Real estate,	\$20,448 42
Steam plant,	38,081 36
Electric plant,	42,608 29
Electric lines,	105,766 54
Transformers,	15,445 31
Meters,	9,868 84
Arc lamps,	8,263 99
Due for light and power,	8,805 93
Fuel on hand,	1,562 00
Carbons on hand,	27 00
Oil and waste on hand,	27 50
Incandescent lamps on hand,	346 93
Globes on hand,	9 83
Tools and fixtures,	353 37
Horses, wagons, etc.,	365 71
Sundry accounts due the company,	132 02
Office furniture,	246 39
Cash on hand,	782 92
Insurance unexpired and taxes,	1,312 36
Total assets, as per books of the company,	<u>\$254,454 71</u>

LIABILITIES.

Capital stock,	\$65,000 00
Bonds issued,	85,000 00
Notes payable,	13,026 86
Unpaid bills,	5,535 74
Interest accrued but not due,	1,062 49
Total liabilities, as per books of the company,	<u>\$169,625 09</u>
Profit and loss balance,	84,829 62
	<u>\$254,454 71</u>

MANUFACTURING ACCOUNT.

(From Oct. 1, 1897.)

	Dr.	Cr.
Operating expenses,	\$30,591 29	
Income from sale of light and power,		\$40,870 72
Balance to profit and loss,	10,279 43	
	<u>\$40,870 72</u>	<u>\$40,870 72</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance Oct. 1, 1897,		\$43,214 78
Balance of manufacturing account,		10,279 43
Reduction of capital stock,		35,000 00
Interest paid,	\$3,664 59	
Balance June 30, 1898,	84,829 62	
	<u>\$88,494 21</u>	<u>\$88,494 21</u>

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$19,487 00
Machinery and manufacturing appliances,	29,500 00
Street mains,	25,714 29
Meters,	3,000 00
Due for gas,	2,312 07
Gas coal on hand,	3,600 00
Coke on hand,	20 00
Tar on hand,	579 80
Enrichers on hand,	180 00
Other materials on hand,	575 00
Stoves on hand,	25 00
Office furniture,	264 90
Cash on hand,	<u>4,334 84</u>
Total assets, as per books of the company,	\$89,592 90

LIABILITIES.

Capital stock,	\$45,100 00
Notes payable,	5,000 00
Deposits,	<u>91 00</u>
Total liabilities, as per books of the company,	\$50,191 00
Profit and loss balance,	<u>39,401 90</u>
	\$89,592 90

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$14,019 11	
Income from sale of gas,		\$17,034 80
residuals,		2,492 70
other sources,		13 25
Balance to profit and loss,	5,521 64	
	<u>\$19,540 75</u>	<u>\$19,540 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$36,116 50
Balance of manufacturing account,		5,521 64
Interest received,		368 11
Revaluation of real estate,		9,651 19
Jobbing account,		447 86
Dividends declared,	\$3,608 00	
Depreciation,	9,095 40	
Balance June 30, 1898,	39,401 90	
	<u>\$52,105 30</u>	<u>\$52,105 30</u>

WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate,	\$78,992 25
Steam plant,	52,918 58
Electric plant,	78,648 57
Electric lines,	123,183 49
Transformers,	12,522 04
Meters,	9,937 22
Arc lamps,	17,002 00
Due for light and power,	17,456 18
Fuel on hand,	5,119 80
Carbons on hand,	1,821 25
Oil and waste on hand,	72 73
Incandescent lamps on hand,	929 33
Globes on hand,	286 95
Other materials on hand,	1,343 09
Fixtures on hand,	1,471 03
Horses, wagons, etc.,	723 70
Sundry accounts due the company,	783 49
Office furniture,	1,011 11
Cash on hand,	57,227 24

Total assets, as per books of the company, \$461,450 05

LIABILITIES.

Capital stock,	\$300,000 00
Unpaid bills,	3,587 35

Total liabilities, as per books of the company, \$303,587 35

Profit and loss balance, 157,862 70

\$461,450 05

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$94,295 11	
Income from sale of light and power,		\$187,905 06
Balance to profit and loss,	93,609 95	
	<hr/>	<hr/>
	\$187,905 06	\$187,905 06

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$90,491 97
Balance of manufacturing account,		93,609 95
Interest received,		1,178 71
Premium account,		30,000 00
Interest paid,	\$2,579 46	
Dividends declared,	18,000 00	
Depreciation,	36,075 58	
Jobbing account,	294 93	
Other items,	467 96	
Balance June 30, 1898,	157,862 70	
	<hr/>	<hr/>
	\$215,280 63	\$215,280 63

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate,	\$222,990 00
Machinery and manufacturing appliances,	258,640 00
Street mains,	153,914 76
Meters,	15,118 33
Due for gas,	16,373 18
Gas coal on hand,	23,386 01
Coke on hand,	1,550 00
Tar on hand,	900 00
Enrichers on hand,	7,101 71
Other materials on hand,	2,844 80
Stoves on hand,	287 00
Cash on hand,	8,241 10
Investments,	3,352 50
Total assets, as per books of the company,	<u>\$714,699 39</u>

LIABILITIES.

Capital stock,	\$500,000 00
Bonds issued,	100,000 00
Deposits,	6,418 88
Unpaid dividends,	10,102 00
Total liabilities, as per books of the company,	<u>\$616,520 88</u>
Profit and loss balance,	98,178 51
	<u>\$714,699 39</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$165,940 27	
Income from sale of gas,		\$251,163 04
residuals,		16,764 95
other sources,		112 63
Balance to profit and loss,	102,100 35	
	<u>\$268,040 62</u>	<u>\$268,040 62</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$97,840 24
Balance of manufacturing account,		102,100 35
Interest received,		566 55
Other items of income,		22 76
Interest paid,	\$5,620 55	
Dividends declared,	50,000 00	
Depreciation,	42,693 68	
Other items,	4,037 16	
Balance June 30, 1898,	98,178 51	
	<u>\$200,529 90</u>	<u>\$200,529 90</u>

APPENDIX B. — MUNICIPALITIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1898.

[For other information about these plants see under title "MUNICIPAL OWNERSHIP"
in the body of the report.]

BELMONT.

ASSETS.

Electric lines,	\$9,195 86
Transformers,	540 00
Meters,	636 95
Arc lamps,	406 19
Incandescent street lamps,	873 80
Due for light and power,	50 71
Carbons on hand,	5 60
Incandescent lamps on hand,	61 50
Globes on hand,	3 33
Other materials on hand,	212 20
Tools and appliances,	108 72
Office supplies,	11 50
Sundry accounts due the company,	4 80
Cash (or town treasury),	4,510 06
Insurance,	129 17
Total assets, as per books of the plant,	<u>\$16,750 39</u>

LIABILITIES.

Bonds outstanding,	\$14,000 00
Interest accrued but not due,	46 67
Total liabilities, as per books of the plant,	<u>\$14,046 67</u>
Profit and loss balance,	2,703 72
	<u>\$16,750 39</u>

MANUFACTURING ACCOUNT.

(From May 1, 1898.)

	DR.	CR.
Operating expenses,	\$734 06	
Income from sale of light and power,		\$84 35
Balance to profit and loss,		649 71
	<u>\$734 06</u>	<u>\$734 06</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account,	\$649 71	
Appropriation for maintenance,		\$2,700 10
Bond premiums,		700 00
Interest paid,	46 67	
Balance June 30, 1898,	2,703 72	
	<u>\$3,400 10</u>	<u>\$3,400 10</u>

BRAINTREE.

ASSETS.

Real estate,	\$6,833 21
Steam plant,	9,243 94
Electric plant,	10,073 42
Electric lines,	15,369 68
Transformers,	3,274 82
Meters,	2,637 94
Arc lamps,	3,093 36
Incandescent street lamps,	513 51
Due for light and power,	2,266 88
Fuel on hand,	39 20
Carbons on hand,	24 75
Oil and waste on hand,	34 35
Globes on hand,	6 60
Other materials on hand,	411 16
Tools and appliances,	203 85
Horses, wagons, etc.,	298 82
Office furniture,	40 00
Cash (or town treasury),	6,743 19
Sinking funds,	2,288 43
Total assets, as per books of the plant,	<u>\$63,397 11</u>
Profit and loss balance,	5,670 76
	<u>\$69,067 87</u>

LIABILITIES.

Appropriations for construction,	\$9,190 81
sinking funds,	2,150 00
Overdrafts for construction,	7,091 98
Appropriations for note payments,	12,500 00
Unpaid bills,	323 75
Bonds outstanding,	16,500 00
Notes payable,	21,000 00
Interest accrued but not due,	306 33
Total liabilities, as per books of the plant,	<u>\$69,067 87</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$13,451 83	
Income from sale of light and power,		\$5,863 13
other sources,		249 62
Balance to profit and loss,		7,339 08
	<u>\$13,451 83</u>	<u>\$13,451 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$5,925 99	
Balance of manufacturing account,	7,339 08	
Appropriation for maintenance,		\$9,000 00
interest,		1,540 00
Overdrafts for maintenance to Dec. 31, 1897,		3,873 88
Income from sinking funds,		39 64
Other items of income,		27 38
Interest paid,	1,557 66	
Depreciation,	2,618 77	
Sinking fund appropriations,	2,150 00	
Wiring account,	560 16	
Balance June 30, 1898,		5,670 76
	<u>\$20,151 66</u>	<u>\$20,151 66</u>

CHICOPEE.

ASSETS.

Real estate,	\$24,012 10
Steam plant,	19,599 18
Electric plant,	11,841 15
Electric lines,	17,675 51
Transformers,	2,504 42
Meters,	2,994 13
Arc lamps,	6,848 83
Due for light and power,	66 44
Fuel on hand,	277 50
Carbons on hand,	85 00
Oil and waste on hand,	44 00
Incandescent lamps on hand,	69 88
Other materials on hand,	651 50
Tools and appliances,	1,695 09
Horses, wagons, etc.,	577 72
Sundry accounts due the company,	211 62
Office furniture,	91 58
Cash (or town treasury),	22,860 00
Total assets, as per books of the plant,	<u>\$112,105 65</u>

LIABILITIES.

Appropriations for construction,	\$9,450 00
bond payments,	6,000 00
Bonds outstanding,	75,000 00
Notes payable,	6,000 00
Interest accrued but not due,	270 00
Total liabilities, as per books of the plant,	<u>\$96,720 00</u>
Profit and loss balance,	15,385 65
	<u>\$112,105 65</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$12,751 81	
Income from sale of light and power,		\$5,031 44
Balance to profit and loss,		7,720 37
	<u>\$12,751 81</u>	<u>\$12,751 81</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$1,320 52
Balance of manufacturing account,	\$7,720 37	
Appropriation for maintenance,		27,918 25
interest,		3,300 00
Interest paid,	3,290 00	
Depreciation,	4,623 14	
Receipts paid to city treasurer,	1,500 00	
Other items,	19 61	
Balance June 30, 1898,	15,385 65	
	<hr/>	<hr/>
	\$32,538 77	\$32,538 77

DANVERS.

ASSETS.

Real estate,	\$1,880 66
Steam plant,	7,383 06
Electric plant,	4,160 14
Electric lines,	8,854 07
Transformers,	1,734 62
Meters,	1,953 81
Arc lamps,	2,931 36
Due for commercial light and power,	500 29
Fuel on hand,	178 08
Carbons on hand,	28 87
Oil and waste on hand,	33 20
Incandescent lamps on hand,	26 75
Globes on hand,	12 00
Other materials on hand,	392 90
Tools and appliances,	266 00
Sundry accounts receivable,	166 06
Office furniture,	17 00
Cash (or town treasury),	4,987 84
Sinking funds,	1,241 40
Insurance unexpired,	87 41
	<hr/>
Total assets, as per books of the plant,	\$36,835 52
Profit and loss balance,	3,260 09
	<hr/>
	\$40,095 61

LIABILITIES.

Appropriations for construction,	\$5,976 87
bond payments,	15,000 00
sinking funds,	1,225 70
Overdrafts for construction to Jan. 15, 1898,	547 24
Unpaid bills,	770 80
Bonds outstanding,	16,500 00
Interest accrued but not due,	75 00
	<hr/>
Total liabilities, as per books of the plant,	\$40,095 61

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$6,847 75	
Income from sale of light and power,		\$3,181 50
Balance to profit and loss,		3,666 25
	<hr/>	<hr/>
	\$6,847 75	\$6,847 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$3,368 80	
Balance of manufacturing account,	3,666 25	
Appropriation for maintenance,		\$4,500 00
interest,		660 00
Overdrafts for maintenance to Jan. 15, 1898,		768 87
Income from sinking funds,		15 70
Other items of income,		46 32
Interest paid,	695 00	
Depreciation,	1,520 93	
Balance June 30, 1898,		3,260 09
	<hr/>	<hr/>
	\$9,250 98	\$9,250 98

HINGHAM.

ASSETS.

Electric lines,	\$15,534 26
Transformers,	1,602 89
Meters,	1,693 02
Due for light and power,	360 01
Incandescent lamps on hand,	264 19
Other materials on hand,	541 10
Tools and appliances,	75 00
Sundry accounts receivable,	281 61
Office furniture,	62 50
Cash (or town treasury),	3,410 62
	<hr/>
Total assets, as per books of the plant,	\$23,825 20
Profit and loss balance,	387 72
	<hr/>

\$24,212 92

LIABILITIES.

Appropriations for construction,	\$5,932 92
Notes payable,	18,000 00
Interest accrued but not due,	280 00
	<hr/>

Total liabilities, as per books of the plant, \$24,212 92

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$9,559 48	
Income from sale of light and power,		\$4,930 32
other sources,		385 27
Balance to profit and loss,		4,243 89
	<hr/>	<hr/>
	\$9,559 48	\$9,559 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$2,094 94	
Balance of manufacturing account,	4,243 89	
Appropriation for maintenance,		\$10,340 85
interest,		720 00
Jobbing account,		211 48
Other items of income,		18 50
Interest paid,	720 00	
Depreciation,	971 19	
Receipts paid to town treasurer,	3,648 53	
Balance June 30, 1898,		387 72
	<u>\$11,678 55</u>	<u>\$11,678 55</u>

HUDSON.

ASSETS.

Real estate,	\$9,036 87
Steam plant,	5,899 24
Electric plant,	2,319 20
Electric lines,	5,446 83
Transformers,	900 49
Meters,	1,078 23
Arc lamps,	1,268 84
Incandescent street lamps,	392 82
Due for commercial light and power,	474 43
Fuel on hand,	337 00
Carbons on hand,	15 49
Oil and waste on hand,	24 10
Incandescent lamps on hand,	131 74
Globes on hand,	4 21
Other materials on hand,	511 97
Inside wiring,	66 40
Tools and appliances,	180 26
Sundry accounts receivable,	61 82
Office furniture,	55 68
Total assets, as per books of the plant,	<u>\$28,205 62</u>
Profit and loss balance,	12,630 41
	<u>\$40,836 03</u>

LIABILITIES.

Appropriations for construction,	\$2,835 24
note payments,	1,000 00
Overdrafts for construction,	1,619 66
Notes payable,	34,000 00
Unpaid bills,	701 13
Interest accrued but not due,	680 00
Total liabilities, as per books of the plant,	<u>\$40,836 03</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$4,922 90	
Income from sale of light and power,		\$2,894 00
other sources,		1 20
Balance to profit and loss,		2,027 70
	<u>\$4,922 90</u>	<u>\$4,922 90</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$1,914 44
Balance of manufacturing account,	\$2,027 70	
Interest,	1,380 00	
Depreciation,	12,714 39	
Wiring account,	58 79	
Cash paid town treasurer,	2,729 73	
Appropriation lapsed,	662 89	
Premium on notes,		1,043 63
Jobbing account,		14 95
Appropriation for maintenance,		3,435 00
Overdrafts for maintenance,		535 07
Balance June 30, 1898,		12,630 41
	<u>\$19,573 50</u>	<u>\$19,573 50</u>

HULL.

ASSETS.

Real estate,	\$13,007 87
Steam plant,	26,541 07
Electric plant,	11,015 44
Electric lines (commercial),	13,566 72
Transformers,	7,947 59
Meters,	1,865 60
Inside wiring,	89 29
Arc lamps,	244 27
Incandescent street lamps and lines,	12,911 47
Due for light and power,	1,586 40
Fuel on hand,	530 56
Carbons on hand,	19 91
Oil and waste on hand,	134 11
Incandescent lamps on hand,	98 30
Globes on hand,	6 00
Other materials on hand,	27 54
Incandescent street lamps,	3 90
Station supplies,	19 47
Horses, wagons, station tools, etc.,	527 55
Office furniture,	184 99
Cash (or town treasury),	3,490 65
Notes receivable,	100 00
Insurance,	51 63
Sinking funds,	11,689 13
Total assets, as per books of the plant,	\$105,659 46
Profit and loss balance,	25,741 40
	<u>\$131,400 86</u>

LIABILITIES.

Appropriations for construction,	\$15,765 69
note payments,	8,400 00
sinking funds,	9,333 00
Notes payable,	33,202 00
Unpaid bills,	3,933 12
Deposits,	513 34
Bonds outstanding,	60,000 00
Interest accrued but not due,	253 71
Total liabilities, as per books of the plant,	<u>\$131,400 86</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$11,683 72	
Income from sale of light and power,		\$9,849 83
other sources,		287 20
Balance to profit and loss,		1,546 69
	<hr/>	<hr/>
	\$11,683 72	\$11,683 72

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$22,729 81	
Balance of manufacturing account,	1,546 69	
Appropriation for maintenance,		\$7,500 00
Jobbing account,		17 17
Interest from sinking funds,		240 33
Interest paid,	4,404 84	
Depreciation,	4,817 56	
Balance June 30, 1898,		25,741 40
	<hr/>	<hr/>
	\$33,498 90	\$33,498 90

MARBLEHEAD.

ASSETS.

Real estate,	\$23,613 94
Steam plant,	15,628 71
Electric plant,	8,693 44
Electric lines,	16,046 49
Transformers,	3,230 90
Meters,	2,269 18
Arc lamps,	2,971 66
Incandescent street lamps in stock,	53 49
Due for light and power,	444 99
Fuel on hand,	36 00
Carbons on hand,	90 00
Oil and waste on hand,	40 00
Globes on hand,	5 00
Tools and appliances,	100 00
Horses, wagons, etc.,	225 00
Cash (or town treasury),	11,932 07
Sinking funds,	3,123 44
	<hr/>
Total assets, as per books of the plant,	\$88,504 31
Profit and loss balance,	1,023 51
	<hr/>
	\$89,527 82

LIABILITIES.

Appropriations for construction,	\$19,517 82
note payments,	10,000 00
sinking funds,	4,000 00
Notes payable,	6,000 00
Bonds outstanding,	50,000 00
Interest accrued but not due,	10 00
	<hr/>
Total liabilities, as per books of the plant,	\$89,527 82

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$11,820 37	
Income from sale of light and power,		\$5,820 25
other sources,		214 90
Balance to profit and loss,		5,785 22
	<u>\$11,820 37</u>	<u>\$11,820 37</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,		\$484 30
Balance of manufacturing account,	\$5,785 22	
Appropriations for maintenance,		13,500 00
interest,		2,280 00
Interest from sinking funds,		82 44
Other items of income,		2 75
Interest paid,	2,280 00	
Depreciation,	3,816 18	
Receipts paid to town treasurer,	5,458 47	
Other items,	33 13	
Balance June 30, 1898,		1,023 51
	<u>\$17,373 00</u>	<u>\$17,373 00</u>

MIDDLEBOROUGH.

ASSETS.

Real estate (gas),	\$17,106 74
Machinery and manufacturing appliances (gas),	6,380 70
Street mains (gas),	2,756 99
Meters (gas),	950 79
Due for gas,	403 99
Fuel on hand (gas),	29 62
Gas oil on hand,	25 05
Water power,	13,920 05
Steam plant (electric),	6,533 90
Electric plant,	8,007 98
Electric lines,	9,160 91
Transformers,	1,500 92
Meters (electric),	1,123 19
Arc lamps,	1,632 74
Incandescent street lamps,	451 15
Due for electric light and power,	1,099 28
Fuel on hand (electric),	12 95
Carbons on hand,	32 92
Oil and waste on hand,	16 20
Incandescent lamps on hand,	\$27 63
Other electric materials on hand,	207 28
Tools and appliances (electric),	343 31
Tools and appliances (gas),	95 70
Horses, wagons, etc.,	150 00
Sundry accounts receivable,	698 31
Office furniture,	86 15
Cash (or town treasury),	5,654 38
Total assets, as per books of the plant,	<u>\$78,408 83</u>
Profit and loss balance,	27,205 90
	<u>\$105,614 73</u>

LIABILITIES.

Appropriations for construction,	\$11,551 41
extraordinary repairs,	2,590 00
bond payments,	5,000 00
Bonds outstanding,	71,000 00
Notes payable,	15,000 00
Interest accrued but not due,	473 32
Total liabilities, as per books of the plant,	<u>\$105,614 73</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas,	\$3,066 34	
{ electric,	5,613 26	
Income from sale of gas,		\$3,516 53
other sources (gas),		8 37
sale of electric light and power,		5,638 43
other sources (electric),		17 16
Balance to profit and loss, { gas,	458 56	
{ electric,	42 33	
	<u>\$9,180 49</u>	<u>\$9,180 49</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,	\$24,835 57	
Balance of gas manufacturing account,		\$458 56
Balance of electric manufacturing account,		42 33
Jobbing account,		224 41
Appropriation for maintenance,		1,357 85
interest,		3,440 00
Interest paid,	3,453 32	
Suburban lighting,	401 35	
Depreciation,	3,084 26	
Transferred to appropriation for construction,	830 72	
Other items,	123 83	
Balance June 30, 1898,		27,205 90
	<u>\$32,729 05</u>	<u>\$32,729 05</u>

NEEDHAM.

ASSETS.

Electric lines,	\$11,401 92
Transformers,	85 31
Arc lamps,	85 50
Incandescent lamps on hand,	21 00
Globes on hand,	5 10
Other materials on hand,	42 45
Cash (or town treasury),	1,529 61
Total assets, as per books of the plant,	<u>\$13,170 89</u>
Profit and loss balance,	1,846 96
	<u>\$15,017 85</u>

LIABILITIES.

Appropriations for construction,	\$1,517 85
bond payments,	13,500 00
Total liabilities, as per books of the plant,	<u>\$15,017 85</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$2,459 40	
Balance to profit and loss,		\$2,459 40
	<u>\$2,459 40</u>	<u>\$2,459 40</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$1,375 33	
Balance of manufacturing account,	2,459 40	
Interest received,		\$133 00
Appropriation for maintenance,		2,500 00
Depreciation,	609 09	
Other items,	36 14	
Balance June 30, 1898,		1,846 96
	<u>\$4,479 96</u>	<u>\$4,479 96</u>

NORTH ATTLEBOROUGH.

ASSETS.

Real estate,	\$9,159 83
Steam plant,	13,511 90
Electric plant,	6,267 21
Electric lines,	16,280 09
Transformers,	2,839 02
Meters,	1,949 94
Arc lamps,	121 33
Incandescent street lamps,	267 43
Due for light and power,	260 01
Carbons on hand,	10 32
Incandescent lamps on hand,	255 38
Globes on hand,	6 00
Other materials on hand,	416 84
Tools and appliances,	333 94
Sundry accounts receivable,	30
Office furniture,	125 52
Cash (or town treasury),	8,298 34
Sinking fund,	3,482 70
Total assets, as per books of the plant,	<u>\$63,586 10</u>

LIABILITIES.

Appropriations for construction,	\$7,159 85
sinking funds,	4,000 00
Bonds outstanding,	50,000 00
Unpaid bills,	188 80
Total liabilities, as per books of the plant,	<u>\$61,348 65</u>
Profit and loss balance,	2,237 45
	<u>\$63,586 10</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$7,511 07	
Income from sale of light and power,		\$4,870 56
Balance to profit and loss,		2,640 51
	<u>\$7,511 07</u>	<u>\$7,511 07</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,		\$4,410 91
Balance of manufacturing account,	\$2,640 51	
Interest received from sinking funds,		118 60
Appropriation for maintenance,		7,876 98
interest,		2,000 00
Lamp sales and materials,		54 84
Interest paid,	2,000 00	
Depreciation,	2,652 45	
Receipts paid to town treasurer,	4,930 92	
Balance June 30, 1898,	2,237 45	
	<hr/>	<hr/>
	\$14,461 33	\$14,461 33

PEABODY.

ASSETS.

Real estate,	\$13,486 31
Steam plant,	14,234 36
Electric plant,	6,411 48
Electric lines,	11,535 65
Transformers,	2,925 49
Meters,	2,491 63
Arc lamps,	5,038 25
Incandescent street lamps,	141 71
Due for light and power,	1,320 92
Fuel on hand,	97 80
Carbons on hand,	87 75
Oil and waste on hand,	18 50
Incandescent lamps on hand,	38 82
Globes on hand,	7 00
Other materials on hand,	125 00
Inside wiring,	1,230 50
Tools and appliances,	112 50
Horses, wagons, etc.,	245 00
Sundry accounts receivable,	182 00
Office furniture,	44 00
Cash (or town treasury),	9,706 01
Sinking funds,	3,981 34
	<hr/>
Total assets, as per books of the plant,	\$73,462 02
Profit and loss balance,	13,097 38
	<hr/>
	\$86,559 40

LIABILITIES.

Appropriations for construction,	\$22,846 55
Overdrafts for construction,	976 70
Appropriations for note payments,	11,000 00
sinking fund,	4,800 00
Notes payable,	6,700 00
Unpaid bills,	236 15
Bonds outstanding,	40,000 00
	<hr/>
Total liabilities, as per books of the plant,	\$86,559 40

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$13,338 19	
Income from sale of light and power,		\$6,024 69
other sources,		60 00
Balance to profit and loss,		7,253 50
	<u>\$13,338 19</u>	<u>\$13,338 19</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,	\$7,035 91	
Balance of manufacturing account,	7,253 50	
Interest received from sinking funds,		\$131 66
Appropriations for maintenance,		7,500 00
interest,		1,895 00
insurance,		231 00
printing,		68 85
Overdrafts for maintenance to Jan. 15, 1898,		533 65
Jobbing account,		17 58
Interest paid,	1,920 00	
Depreciation,	3,029 22	
Receipts paid to town treasurer,	4,236 49	
Balance June 30, 1898,		13,097 38
	<u>\$23,475 12</u>	<u>\$23,475 12</u>

READING.

ASSETS.

Real estate,	\$18,415 19
Steam plant,	12,383 02
Electric plant,	6,918 87
Electric lines,	14,883 63
Transformers,	2,183 00
Meters,	1,603 91
Arc lamps,	2,201 17
Incandescent street lamps,	733 33
Due for light and power,	373 02
Fuel on hand,	867 00
Carbons on hand,	48 00
Oil and waste on hand,	19 75
Incandescent lamps on hand,	86 74
Globes on hand,	12 00
Other materials on hand,	1,049 93
Inside wiring,	341 55
Sundry accounts receivable,	24 70
Office furniture,	358 27
Cash (or town treasury),	4,578 48

Total assets, as per books of the plant,	\$67,081 56
Profit and loss balance,	3,418 44
	<u>\$70,500 00</u>

LIABILITIES.

Appropriations for construction,	\$5,000 00
bond payments,	3,000 00
note payments,	4,300 00
Notes payable,	11,200 00
Bonds outstanding,	47,000 00
Total liabilities, as per books of the plant,	<u>\$70,500 00</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$8,550 99	
Income from sale of light and power,		\$3,541 91
other sources,		136 70
Balance to profit and loss,		4,872 38
	<u>\$8,550 99</u>	<u>\$8,550 99</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1897,	\$118 18	
Balance of manufacturing account,	4,872 38	
Interest received,		\$7 30
Appropriations for maintenance,		5,000 00
interest,		2,356 00
Wiring account,		62 39
Interest paid,	2,462 00	
Depreciation,	3,391 57	
Balance June 30, 1898,		3,418 44
	<u>\$10,844 13</u>	<u>\$10,844 13</u>

TAUNTON.

ASSETS.

Real estate,	\$21,612 74
Steam plant,	28,313 63
Electric plant,	27,044 49
Electric lines,	28,019 65
Transformers,	6,274 66
Meters,	2,559 31
Arc lamps,	11,997 67
Inside wiring,	2,110 47
Due for light and power,	1,930 10
Fuel on hand,	26 80
Carbons on hand,	211 50
Oil and waste on hand,	74 50
Incandescent lamps on hand,	141 27
Globes on hand,	113 62
Other materials on hand,	60 32
Tools and appliances,	665 30
Horses, wagons, etc.,	537 46
Sundry accounts receivable,	1 60
Office furniture,	295 11
Cash (or city treasury),	8,569 91
Sinking funds,	16,549 82
Total assets, as per books of the plant,	<u>\$157,109 93</u>

LIABILITIES.

Appropriations for construction,	\$3,401 75
sinking funds,	3,093 00
Unpaid bills,	1,763 28
Bonds outstanding,	136,000 00
Interest accrued but not due,	453 33
Total liabilities, as per books of the plant,	<u>\$144,711 36</u>
Profit and loss balance,	12,398 57
	<u>\$157,109 93</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$25,804 95	
Income from sale of light and power,		\$23,590 11
Balance to profit and loss,		2,214 84
	<u>\$25,804 95</u>	<u>\$25,804 95</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance of manufacturing account,	\$2,214 84	
Interest received,		\$476 11
Bond premiums,		13,261 65
Income from sinking funds,		195 17
Appropriations for maintenance,		8,000 00
interest,		4,823 89
Jobbing account,		114 83
Interest paid,	5,753 33	
Depreciation,	6,504 91	
Balance June 30, 1898,	12,398 57	
	<u>\$26,871 65</u>	<u>\$26,871 65</u>

WAKEFIELD.

ASSETS.

Real estate (gas),	\$28,622 25
Machinery and manufacturing appliances (gas),	31,498 26
Street mains (gas),	21,938 50
Meters (gas),	2,963 76
Due for gas,	1,086 68
Gas coal on hand,	1,637 78
Oil lighting material,	12 88
Gas oil on hand,	10 15
Other gas materials on hand,	522 34
Gas stoves,	38 50
Steam plant (electric),	17,102 58
Electric plant,	12,656 64
Electric lines,	20,690 17
Transformers,	2,861 36
Meters (electric),	1,770 36
Arc lamps,	3,639 86
Due for electric light and power,	469 83
Fuel on hand (electric),	711 53
Carbons on hand,	168 85
Oil and waste on hand,	31 96
Incandescent lamps on hand,	68 98
Globes on hand,	19 20
Other electric materials on hand,	251 14
Tools and appliances (gas),	423 41
Tools and appliances (electric),	507 47
Horses, wagons, etc.,	452 82
Sundry accounts due the company,	189 61
Office furniture,	223 15
Cash (or town treasury),	12,391 84
Insurance,	245 19
Total assets, as per books of the plant,	<u>\$163,257 05</u>
Profit and loss balance,	30,884 63
	<u>\$194,141 68</u>

LIABILITIES.	
Appropriations for construction,	\$6,500 00
bond payments,	12,000 00
Bonds outstanding,	171,000 00
Unpaid bills,	2,804 68
Deposits,	127 00
Interest accrued but not due,	1,710 00
Total liabilities, as per books of the plant,	<u>\$194,141 68</u>

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses, { gas,		\$8,019 57	
{ electric,		11,127 54	
Income from sale of gas,			\$10,952 06
residuals,			1,243 06
sale of electric light and power,			4,639 02
other sources (electric),			600 00
Balance to profit and loss, { gas,		4,175 55	
{ electric,			5,888 52
		<u>\$23,322 66</u>	<u>\$23,322 66</u>

PROFIT AND LOSS ACCOUNT.		DR.	CR.
Balance June 30, 1897,		\$26,673 18	
Balance of gas manufacturing account,			\$4,175 55
Balance of electric manufacturing account,		5,888 52	
Appropriations for maintenance,			2,000 00
interest,			10,320 00
Jobbing (gas),			55 18
Interest paid,		6,870 00	
Depreciation,		7,565 40	
Jobbing (electric),		23 00	
Oil lights,		397 24	
Other items,		18 02	
Balance June 30, 1898,			30,884 63
		<u>\$47,435 36</u>	<u>\$47,435 36</u>

WELLESLEY.

ASSETS.	
Electric lines,	\$13,646 54
Due for light and power,	60 00
Incandescent lamps on hand,	7 80
Other materials on hand,	6 00
Tools and appliances,	16 00
Sundry accounts receivable,	75 00
Cash (or town treasury),	4,001 39
Total assets, as per books of the plant,	<u>\$17,812 73</u>
Profit and loss balance,	654 91
	<u>\$18,467 64</u>

LIABILITIES.	
Appropriations for bond payments,	\$8,000 00
Bonds outstanding,	10,000 00
Unpaid bills,	334 31
Interest accrued but not due,	133 33
Total liabilities, as per books of the plant,	<u>\$18,467 64</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses,	\$4,358 88	
Income from sale of light and power,		\$120 00
other sources,		150 00
Balance to profit and loss,		4,088 88
	<u>\$4,358 88</u>	<u>\$4,358 88</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1897,	\$340 38	
Balance of manufacturing account,	4,088 88	
Appropriations for maintenance,		\$4,500 00
interest,		400 00
Interest paid,	406 66	
Depreciation,	718 24	
Other items,	75	
Balance June 30, 1898,		654 91
	<u>\$5,554 91</u>	<u>\$5,554 91</u>

APPENDIX C.

NEW LEGISLATION.—ACTS OF 1898.

[CHAPTER 64.]

AN ACT RELATIVE TO CERTIFICATES AND RETURNS OF CORPORATIONS.

Be it enacted, etc., as follows :

SECTION 1. Section two of chapter four hundred and ninety-two of the acts of the year eighteen hundred and ninety-seven is hereby amended by striking out all after the word “shall”, in the second line, and inserting in place thereof the words:—be sworn to the faithful performance of his duties by some justice of the peace or other magistrate duly authorized to administer oaths or affirmations; and evidence of such appointment and qualification shall be filed in the office of the commissioner of corporations,—so as to read as follows:—*Section 2.* Every auditor appointed under the provisions of this act shall be sworn to the faithful performance of his duties by some justice of the peace or other magistrate duly authorized to administer oaths or affirmations; and evidence of such appointment and qualification shall be filed in the office of the commissioner of corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved February 16, 1898.*]

[CHAPTER 96.]

AN ACT TO AUTHORIZE THE SPRINGFIELD GAS LIGHT COMPANY TO HOLD REAL ESTATE AND TO LAY PIPES AND FURNISH GAS IN THE TOWN OF LONGMEADOW.

Be it enacted, etc., as follows :

SECTION 1. The Springfield Gas Light Company is hereby authorized to hold real estate, to extend its mains and to lay pipes in the town of Longmeadow, and to furnish or to manufacture and to sell gas in said town for lighting, heating, cooking, power and

other uses for which such gas is manufactured, subject to all the restrictions, limitations and provisions of the general laws relating to gas companies.

SECTION 2. This act shall take effect upon its passage. [*Approved February 24, 1898.*]

[CHAPTER 123.]

AN ACT RELATIVE TO THE ELECTRIC LOAN OF THE TOWN OF DANVERS.

Be it enacted, etc., as follows :

SECTION 1. Section eight of chapter three hundred and seventy-eight of the acts of the year eighteen hundred and ninety-one is hereby amended by striking out the whole of said section and inserting in place thereof the following : — *Section 8.* Said town of Danvers may for the purposes of this act incur a debt not to exceed five per cent. of the total valuation of the estates in said town, including the sum already expended by said town for its existing electric light plant, and may from time to time issue bonds, notes or scrip not exceeding such sum. Such bonds, notes or scrip shall bear on their face the words, Danvers Electric Loan, shall be payable at the expiration of periods not exceeding thirty years from date of issue, shall bear interest, payable semi-annually, at a rate not exceeding five per cent. per annum, and shall be signed by the treasurer and countersigned by the selectmen of the town ; and the indebtedness thereby created shall not be included in determining the debt limit of said town. The said town may sell such securities at public or private sale, or pledge the same for money borrowed for the purposes of this act, upon such terms and conditions as it may deem proper : *provided*, that such securities shall not be sold or pledged for less than the par value thereof and accrued interest.

SECTION 2. This act shall take effect upon its passage. [*Approved March 3, 1898.*]

[CHAPTER 143.]

AN ACT TO AUTHORIZE THE TOWN OF HUDSON TO FURNISH GAS AND ELECTRICITY FOR LIGHT, HEAT AND POWER TO THE TOWN OF STOW AND ITS INHABITANTS.

Be it enacted, etc., as follows :

SECTION 1. The town of Hudson may construct, establish and maintain in the town of Stow, a plant for the distribution of gas and electricity, to be manufactured at its central station in said Hudson, for the purpose of furnishing light, heat and power to

the town of Stow for municipal use, and for the use of such of the inhabitants of the town of Stow as may require and pay for the same: *provided, however*, that the town of Hudson shall not extend its plant in the town of Stow until the inhabitants of each of said towns shall vote to accept the provisions of this act by a majority vote of its voters present and voting at a legal town meeting duly called for the purpose.

SECTION 2. The town of Hudson, before constructing any part of its plant in the town of Stow, shall obtain from the board of selectmen of the town of Stow a written location therefor, in accordance with existing laws governing a private person, firm or corporation engaged in the business of selling light, heat or power, and shall thereafter have and enjoy the same rights and franchises respecting such sale and distribution of light, heat and power, and the extension of its plant therefor, as a private person, firm or corporation would have, and be subject to the same limitations and obligations in the exercise of such rights and franchises. The town of Stow shall, if it establishes a gas or electric light plant of its own under the provisions of chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one, be held to purchase, and shall purchase, the plant and property of the town of Hudson established within the limits of the town of Stow, in accordance with the provisions of sections twelve, thirteen and fourteen of said chapter three hundred and seventy and any amendments thereof, and of any general laws hereafter enacted relating to the purchase of electric light plants by a municipality, in like manner as if the same were the plant of a private person, firm or corporation: *provided, further*, that in such case the town of Hudson shall have no right to refuse to sell the same when requested by the town of Stow, but shall within thirty days after a demand therefor, filed with its clerk by the town of Stow, file with the clerk of the latter town a schedule of said property and plant located within the limits of the town of Stow, and thereafter the town of Hudson shall sell, and the town of Stow shall buy the same in accordance with the provisions of sections twelve, thirteen and fourteen of said chapter three hundred and seventy and any amendments thereof, and of any general laws hereafter enacted relating to the purchase of electric light plants by a municipality, and after such purchase the right of the town of Hudson to distribute and sell gas or electricity within the limits of the town of Stow shall cease.

SECTION 3. The town of Hudson shall furnish to the town of Stow for municipal use, and to the inhabitants thereof, light, heat and power, at such prices and upon such terms as may be agreed

upon from time to time by the respective parties, subject however in case of disagreement as to such prices and terms, to a right of appeal to the board of gas and electric light commissioners. [*Approved March 8, 1898.*]

[CHAPTER 167.]

AN ACT RELATIVE TO THE INSPECTION OF STEAM BOILERS.

Be it enacted, etc., as follows:

SECTION 1. Section two of chapter four hundred and eighteen of the acts of the year eighteen hundred and ninety-five is hereby amended by inserting after the word "one", in the second line, the words:—and not therein excepted,—so as to read as follows:—*Section 2.* Each of the boilers designated in section one, and not therein excepted, shall be inspected by the inspector of boilers for the district in which said boiler or boilers is located, as thoroughly as in the judgment of the inspector is necessary, and if the inspector so directs, it shall be the duty of the owner or user to have the boiler or boilers blown off dry, and the man-hole and the hand-hole covers thereon removed, ready for inspection upon the day designated by the inspector, the inspector giving the owner or user of said boiler or boilers fourteen days' notice in writing of the day upon which he will make such internal inspection, provided that such inspection shall not be required oftener than twice a year.

SECTION 2. This act shall take effect upon its passage. [*Approved March 12, 1898.*]

[CHAPTER 170.]

AN ACT TO PROVIDE FOR THE REARRANGEMENT AND INCREASE OF THE HEATING, LIGHTING AND POWER PLANT AT THE HOUSE OF CORRECTION IN CAMBRIDGE.

Be it enacted, etc., as follows:

SECTION 1. The county commissioners of the county of Middlesex may rearrange and add to the steam boilers, machinery and electric lighting and heating plant of the house of correction and jail in East Cambridge, and may excavate for and construct a suitable building or receptacle for said plant in the yard of said house of correction and jail, of sufficient additional capacity to furnish the new registry of deeds and probate building now in process of construction with light, power and heat; and they may construct an underground passageway and do all other things

necessary to connect said plant with said new registry of deeds and probate building.

SECTION 2. To defray the necessary cost of said work said commissioners are authorized to transfer from the appropriation authorized by chapter five hundred of the acts of the year eighteen hundred and ninety-six such reasonable sum as they may consider to be properly chargeable to said new registry of deeds and probate building, and the county treasurer is empowered and directed to pay such sum or sums as said commissioners may approve for said purpose out of the amount so transferred, and the balance, if any, out of the appropriation for repairs on public buildings, or out of any unexpended appropriation.

SECTION 3. This act shall take effect upon its passage. [*Approved March 12, 1898.*]

[CHAPTER 223.]

AN ACT TO AUTHORIZE THE MANSFIELD WATER SUPPLY DISTRICT TO
FURNISH ELECTRICITY FOR LIGHT AND POWER.

Be it enacted, etc., as follows:

SECTION 1. The Mansfield Water Supply District in the town of Mansfield is hereby authorized to establish an electric plant and to manufacture and sell electricity for light and power to the inhabitants of said town and for public uses within said town, with all the powers and privileges and subject to all the duties, restrictions and liabilities of towns authorized to manufacture and sell electricity for light and power, so far as the same may be applicable to said water supply district and not inconsistent with the provisions of this act.

SECTION 2. Said district, in order to meet the expenses of establishing an electric plant as aforesaid, may issue bonds, notes or certificates of debt, to be denominated on the face thereof, Mansfield Electric Loan, to an amount not exceeding fifteen thousand dollars. Said bonds, notes or certificates of debt shall be issued upon the same terms and conditions, and with the same powers, as are provided in chapter three hundred and thirty-six of the acts of the year eighteen hundred and eighty-six for the issue of the Mansfield water loan.

SECTION 3. The officers of said water supply district or such other officers as said district may from time to time determine, subject to such orders, rules and regulations not inconsistent with law as said district may prescribe shall, so far as is consistent with the provisions of this act, have and exercise all the powers and be

subject to all the duties of the officer provided for in section eight of chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one and acts in amendment thereof and in addition thereto.

SECTION 4. This act shall take effect upon its passage, but shall not become operative until it has been accepted by a vote of two thirds of the voters present and voting at each of two legal meetings of said water supply district duly called for the purpose, of which meetings the second shall be held at an interval of not less than two nor more than thirteen months after the first. At said meetings said vote shall be taken by written or printed ballot and by use of the check list. When such a vote has failed of passage at the second of said meetings, as hereinbefore provided, no similar vote shall be passed until after the expiration of two years. [*Approved March 25, 1898.*]

[CHAPTER 249.]

AN ACT TO PROVIDE FOR REMOVING OR PLACING UNDERGROUND CERTAIN WIRES AND ELECTRICAL APPLIANCES IN THE CITY OF BOSTON.

Be it enacted, etc., as follows :

SECTION 1. In the month of January in the year nineteen hundred and in the month of January in each year thereafter, to and including the year nineteen hundred and nine, the commissioner of wires in the city of Boston shall prescribe and give public notice thereof as required in section two of chapter four hundred and fifty-four of the acts of the year eighteen hundred and ninety-four, not more than two miles of streets, avenues or highways in said city outside of the section of said city described in said section two, within which portions of streets, avenues or highways all wires, cables and conductors, except feed and return wires of street railways placed or carried in or upon subways, tunnels or elevated railroad structures, and except such other wires as are also excepted in said chapter four hundred and fifty-four, shall be during that calendar year removed or placed underground, and said commissioner shall cause the owners or users of such wires, cables and conductors to remove or place them underground, and also to remove any poles or structures in such prescribed portions of said streets, avenues or highways used to support such wires, cables or conductors, except when, in the judgment of said commissioner, it is impracticable or inexpedient to remove any such wires, cables, conductors, poles or structures. Said commissioner of wires may at any time after the passage of this act, upon ap-

plication of any person, firm or corporation duly authorized by law at the time of the passage of this act to lay or erect and maintain, and maintaining wires in the streets next hereinafter referred to, grant permits for the removal of any wires, cables, conductors, poles or structures in any of the streets of said city, and the placing of the same and any other necessary wires, cables and conductors or any extensions thereof underground, as hereinafter provided; and the portions of streets, avenues and highways outside of the section of said city described in said section two from which wires, cables, conductors, poles or structures shall be removed in accordance with any such permit or permits shall be reckoned and considered as a part of the twenty miles of streets from which the wires, cables, conductors, poles and structures are to be taken down or removed prior to the first day of January in the year nineteen hundred and ten, pursuant to the requirements of this act; it being the purpose and intent of this act to cause the removal from twenty miles in length of the public streets, avenues and highways of said city outside of said section prior to the first day of January in the year nineteen hundred and ten, of all such wires, cables and conductors not herein excepted, and all poles or structures not herein excepted used for the support of such wires, cables or conductors, whenever, in the judgment of said commissioner, the same is practicable and expedient. It shall be the duty of said commissioner and he shall have the authority to grant permission to such owners or users of wires, cables, conductors, poles or structures to be taken down or removed as aforesaid as are at the time duly authorized by law to lay or erect and maintain wires as aforesaid, to lay the underground conduits required to accommodate the wires so removed from overhead, and any other necessary wires, cables or conductors or any extensions thereof, under any of the streets, avenues, highways, water courses or tide waters within said city, subject however in the case of water courses or tide waters to the provisions of chapter nineteen of the Public Statutes and acts in amendment thereof and in addition thereto. The superintendent of streets of said city shall issue all permits for opening and occupying the streets of said city which may be necessary to carry out the intent of this act, upon application of said commissioner.

SECTION 2. All the terms, conditions, provisions, requirements, restrictions and exemptions of chapter four hundred and fifty-four of the acts of the year eighteen hundred and ninety-four not inconsistent herewith are hereby extended to and made a part of this act, and this act shall not be construed to affect said act of the

year eighteen hundred and ninety-four except to extend the same to the additional work herein provided for.

SECTION 3. This act shall take effect upon its passage. [*Approved March 29, 1898.*]

[CHAPTER 266.]

AN ACT RELATIVE TO THE LIABILITY OF OFFICERS OF CORPORATIONS
FOR CORPORATE DEBTS.

Be it enacted, etc., as follows:

Section sixty of chapter one hundred and six of the Public Statutes is hereby amended by adding at the end thereof the following words:—Sixth, For debts contracted before the original capital is fully paid in, and the certificate of such payment filed in accordance with section forty-six of this chapter, — so as to read as follows:—*Section 60.* The officers of any corporation which is subject to this chapter shall be jointly and severally liable for its debts and contracts in the following cases, and not otherwise:—

The president and directors shall be so liable, —

First, For making or consenting to a dividend when the corporation is or thereby is rendered insolvent, to the extent of such dividend.

Second, For debts contracted between the time of making or assenting to a loan to a stockholder and the time of its repayment, to the extent of such loan.

Third, When the debts of a corporation exceed its capital, to the extent of such excess existing at the time of the commencement of the suit against the corporation upon the judgment in which the suit in equity to enforce such liability is brought as hereinafter provided.

The president, directors, and treasurers shall be so liable, —

Fourth, For signing any statement filed under section forty-eight, when the property mentioned in such statement is not conveyed and taken at a fair valuation; but only the officer or officers signing the same shall be so liable.

And the president, directors, and other officers shall be so liable, —

Fifth, For signing any certificate required by law knowing it to be false; but only the officer or officers knowing thereof shall be liable.

Sixth, For debts contracted before the original capital is fully paid in, and the certificate of such payment filed in accordance with section forty-six of this chapter. [*Approved April 1, 1898.*]

[CHAPTER 268.]

AN ACT TO FACILITATE THE INSPECTION OF WIRES IN BUILDINGS
IN THE CITY OF BOSTON.

Be it enacted, etc., as follows:

SECTION 1. Every corporation or person proposing to place wires designed to carry a current of electricity within a building shall give notice thereof to the commissioner of wires of said city before commencing the work; and shall not turn the current on to wires that are to be used for electric lighting, heating or power until permission to do so has been given by said commissioner.

SECTION 2. The commissioner of wires shall be deemed the sole judge of what constitutes proper insulation and the safe installation of electric conductors and appliances within buildings, and is hereby authorized to make such rules and regulations as he may deem necessary to make such conductors and appliances as safe as possible.

SECTION 3. Whenever in the opinion of the commissioner of wires any electrical conductors or appliances used for the distribution of an electric current within a building are in an unsafe or dangerous condition, he is hereby authorized to cause the current to be shut off if the existing defects are not remedied within a reasonable time.

SECTION 4. This act shall take effect upon its passage. [*Approved April 1, 1898.*]

[CHAPTER 272.]

AN ACT TO AUTHORIZE THE ESTABLISHMENT OF A PUBLIC LIGHT-
ING PLANT IN THE TOWN OF TEMPLETON.

Be it enacted, etc., as follows:

SECTION 1. That portion of the territory of the town of Templeton which is included in the voting precincts numbered three and four as now defined upon the records of said town is hereby constituted a district for the purpose of providing said town and said district and their inhabitants with electric light and power, with all the powers and privileges and subject to all the duties, restrictions and liabilities of towns authorized to manufacture and sell electricity for light and power, so far as the same may be applicable to said district and not inconsistent with the provisions of this act. Said district shall be known as the Baldwinville Electric Light District.

SECTION 2. In order to meet the expenses of establishing an electric plant as aforesaid said district may issue bonds, notes or

certificates of debt, to be denominated on the face thereof Templeton Electric Light District Loan, to an amount not exceeding five per cent. of the valuation of the estates in said district, which indebtedness shall be subject to all provisions of general law relating to similar indebtedness of towns, so far as the same are applicable thereto and not inconsistent with this act.

SECTION 3. If said district shall establish a plant for the distribution of electricity without a plant for manufacturing the same it may purchase electricity from any person or corporation, or may purchase power from any person or corporation for the operation of its dynamos.

SECTION 4. The first meeting of the voters of said district for the purpose of taking action hereunder shall be called by the selectmen of the town of Templeton in the same manner as town meetings are called, and if said selectmen unreasonably refuse or neglect to call such meeting any justice of the peace may call the same. All subsequent meetings of the voters of said district for any purpose connected with this act shall be called by the prudential committee hereinafter mentioned, in the same manner as town meetings are called. At all such meetings a moderator shall be chosen, who shall have the powers of a moderator at a town meeting. If at the second meeting of the voters of said district it shall be decided to accept the provisions of this act a prudential committee shall be chosen and a clerk, and thereafterwards said committee and clerk shall be chosen annually. The prudential committee shall have the same powers and be subject to the same duties and obligations as selectmen of towns with respect to electric light plants owned and maintained by towns. The clerk shall be sworn and shall keep a record of the meetings of the district and of the prudential committee. A manager of electric light shall be appointed by the prudential committee, and shall have all the powers and shall be subject to all the duties of the officer named in section eight of chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one. All said officers shall hold their offices for one year and until others are chosen and qualified in their stead.

SECTION 5. Said district may adopt by-laws to define the manner of calling and conducting meetings of the voters in said district, and with respect to the maintenance, operation and business of said plant. Said district may sue and be sued in the name of its inhabitants.

SECTION 6. Said district shall not exercise the authority conferred in this act until after a vote that it is expedient to exercise such authority shall have been passed by the voters of said dis-

trict at two district meetings, as required by section three of said chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one. [*Approved April 2, 1898.*]

[CHAPTER 499.]

AN ACT TO ESTABLISH THE SALARIES OF THE BOARD OF GAS AND
ELECTRIC LIGHT COMMISSIONERS.

Be it enacted, etc., as follows:

SECTION 1. Section four of chapter three hundred and fourteen of the acts of the year eighteen hundred and eighty-five is hereby amended by striking out the word "three", in the second line, and inserting in place thereof the word:—four,—by striking out the word "two", in the third line, and inserting in place thereof the word:—three,—and by inserting after the word "Commonwealth", in the fourth line, the words:—The members and clerk of said board shall not engage in any other business,—so as to read as follows:—*Section 4.* The annual salary of the chairman of the board shall be four thousand dollars, and that of the other commissioners three thousand five hundred dollars each, to be paid monthly from the treasury of the Commonwealth. The members and clerk of said board shall not engage in any other business. The commissioners shall be provided with an office in the state house or in some other suitable place in the city of Boston, in which their records shall be kept.

SECTION 2. Chapter five hundred and three of the acts of the year eighteen hundred and ninety-four is hereby repealed:

SECTION 3. This act shall take effect upon its passage. [*Approved June 3, 1898.*]

[CHAPTER 503.]

AN ACT TO REQUIRE APPROVAL BY THE COMMISSIONER OF CORPORATIONS OF CERTIFICATES OF CHANGE OF PAR VALUE OF SHARES AND OF ADDITION TO OR CHANGE OF BUSINESS BY CERTAIN CORPORATIONS.

Be it enacted, etc., as follows:

SECTION 1. Section fifty-nine of chapter one hundred and six of the Public Statutes is hereby amended by inserting after the word "sections", in the second line, the word:—thirty-one,—and by inserting after the word "forty-six", in the same line, the word:—fifty-one,—so as to read as follows:—*Section 59.* Every certificate required to be filed by the provisions of sections thirty-one, forty-six, fifty-one, fifty-four, fifty-six, fifty-seven,

and fifty-eight, shall, before filing, be submitted to the commissioner of corporations, who shall examine the same; and if it appears to him to be a sufficient compliance in form with the requirements of this chapter, he shall certify his approval thereof by indorsement upon the same; but upon the copies of votes of corporations, or the authorizations of municipal authorities required by the preceding section, he shall indorse only the date and fact of submission to his inspection; and upon paying the fee herein-after provided, the same may be filed in the office of the secretary of the Commonwealth, who shall receive and record the same in books to be kept for the purpose, and upon such filing the corporation and its officers shall be conclusively held to have complied with the requirements of this chapter in respect to the filing of such certificate, except that it may be shown by competent evidence in any court that the statements made in such return were false, and were known to be so by any officer or officers signing or making oath to the same.

SECTION 2. Chapter five hundred of the acts of the year eighteen hundred and ninety-four is hereby amended by inserting after the word “and”, in the twelfth line, the words:—having been approved as to its form by the commissioner of corporations,—so as to read as follows:—The par value of shares in the capital stock of any corporation organized for any of the purposes mentioned or referred to in sections seven, eight, thirteen and fourteen of chapter one hundred and six of the Public Statutes may be one hundred dollars, or any smaller sum, not less than twenty-five dollars, fixed in its articles of association; and any such corporation, at a meeting of its stockholders called for the purpose, may change the par value of its shares: *provided*, that a certificate of such change shall, within ten days thereafter, be made, signed and sworn to by its president, treasurer and a majority of its directors; and, having been approved as to its form by the commissioner of corporations, be filed in the office of the secretary of the Commonwealth.

SECTION 3. This act shall take effect upon its passage. [*Approved June 6, 1898.*]

[CHAPTER 513.]

AN ACT TO AUTHORIZE THE CITY OF BROCKTON TO LIGHT ITS CENTRAL POLICE STATION FROM THE ELECTRIC LIGHTING PLANT IN THE CITY HALL.

Be it enacted, etc., as follows:

SECTION 1. The city of Brockton is hereby authorized to extend electric wires across, under or over its public way known as City

Hall Square, from its electric lighting plant in the city hall building to the central police station on said way, for the electric lighting of said police station.

SECTION 2. This act shall take effect upon its passage. [*Approved June 9, 1898.*]

[CHAPTER 565.]

AN ACT RELATIVE TO THE LIABILITY OF PERSONS AND CORPORATIONS
FOR NEGLIGENCE RESULTING IN THE DEATH OF PERSONS NOT IN
THEIR EMPLOY.

Be it enacted, etc., as follows:

If, by reason of the negligence or carelessness of any person or corporation, or of the gross negligence or carelessness of any servant or agent of any person or corporation while engaged in the business of such person or corporation, the life of a person who is exercising due diligence and who is not in the employ or service of such person or corporation is hereafter lost, such person or corporation shall be liable in damages not exceeding five thousand dollars nor less than five hundred dollars, to be assessed with reference to the degree of culpability of such person or corporation, or of the servants or agents of such person or corporation, and to be recovered in an action of tort commenced within one year from the injury which caused death, by the executor or administrator of the deceased person, for the use of the widow and children of the deceased in equal moities; or if there are no children, to the use of the widow; or if there is no widow, to the use of the next of kin. [*Approved June 23, 1898.*]

[CHAPTER 101, RESOLVES OF 1898.]

RESOLVE RELATIVE TO A PLAN FOR THE CONSOLIDATION OF CERTAIN
GAS COMPANIES.

Resolved, That the board of gas and electric light commissioners is hereby requested to consider and report to the next general court a plan for the union or consolidation of the corporations engaged in supplying gas in the city of Boston, or of such of them as said board may deem it advisable to unite in a single corporation. [*Approved June 2, 1898.*]

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